

Part 2 – Chapter 4700

Closing Package for the Governmentwide Financial Report System

This chapter describes the closing package methodology and provides agencies with the requirements to provide data for the Financial Report of the United States Government (FR).

Section 4710 – Scope and Applicability

The Financial Management Service (FMS) developed the Closing Package methodology to resolve the material deficiencies identified by GAO by directly linking the agencies comparative audited department level financial statements to the Financial Report (FR). FMS also developed the Government-wide Reporting Financial System (GFRS) to capture the closing package information from each agency.

The Chief Financial Officers (CFOs) of verifying agencies must prepare the closing package at the department level and certify its accuracy with the audited agency consolidated financial statement. The closing package contains comparative data and must be submitted via GFRS. The Inspectors General (IGs) of verifying agencies must attest to the consistency of such information with the agencies' audited financial statements.

FMS compiles the information from FACTS 1 submissions for non-verifying agencies into a set of "generic" financial statements that is included in the consolidated FR. Non-verifying agencies must prepare and submit notes to the FR using the numbers from the set of "generic" financial statements compiled by FMS.

Section 4715 – Authority

Section 405 of the Government Management Reform ACT of 1994 [31 U.S.C. 331(e)(1)] requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year. This statement must cover all accounts and associated activities of the executive branch of the Federal Government. Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires each executive agency to furnish financial and operational information as the Secretary of the Treasury may stipulate.

These mandates do not apply to the legislative and judicial branches of the Federal Government. However, Treasury does encourage these entities to submit ATBs and FR footnotes.

Section 4720 – General Requirements for Reporting Agencies

To comply with these requirements, agencies must:

- Reclassify all line items and amounts on their comparative audited consolidated department level Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and the Statement of Custodial Activity (if applicable) to the closing package financial statement formats – See Appendix 1.
- List closing package line item amounts identified as Federal (items to be eliminated in the governmentwide consolidation) by trading partner and amount. – See Appendix 5.
- Report footnotes required by Balance Sheet line items and other footnotes required in the FR. – See Appendix 3.
- Disclose other information not contained in the primary FR financial statements and footnotes required to meet Generally Accepted Accounting Principles (GAAP) requirements. – See Appendix 4.
- All agencies must submit preclosing ATBs via the FACTS 1 Internet application on the Government On-line Accounting Links System (GOALS) II.

AGWs and FACTS I Notes reports are no longer required.

The “Business Line” entity concept previously used in FACTS I on GOALS II is no longer applicable.

Section 4725 – Definition of Terms

Attribute—This is a list of modifiers that further describe a USSGL account to meet a specific reporting requirement. Agencies capture this information at the transaction level. The following attributes are included in the Appendix 2: Financial Statement Line Item Descriptions to further modify a USSGL account:

Federal (F) – This is an attribute of an account balance that results from transactions between Federal entities included in the FR. These often are referred to as “Intragovernmental transactions.”

Nonfederal (N) – This is an attribute of an account balance that results from transactions not with a Federal government entity included in the FR.

Exchange Revenue (X) – This is an attribute of a USSGL account balance that indicates the balance being reported is exchange revenue. Exchange revenues arise when a federal entity provides goods and services to the public or to another federal entity for a price. Exchange revenue includes most user charges other than taxes. Another term for “exchange revenue” is “earned revenue”.

Nonexchange Revenue (T) – This is an attribute of an account balance that indicates the balance being reported is nonexchange revenue. Nonexchange revenues arise primarily from exercise of the government’s power to demand payments from the public (e.g., taxes, duties, fines, and penalties) but also includes voluntary donations and other inflows of resources arising from the Government’s power to demand payments.

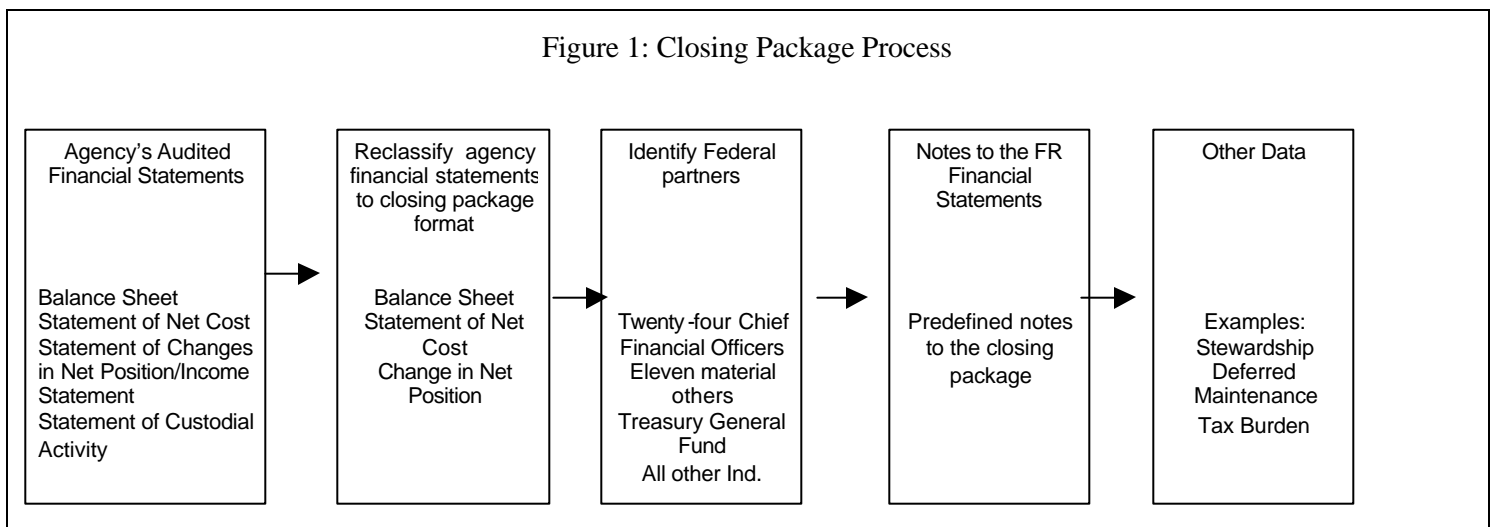
Financial Statement Template—A financial statement format defined by each agency based on its audited financial statement line items and United States Standard General Ledger (USSGL) crosswalks.

Reclassified Financial Statement— A “generic” agency financial statement format across Government. . Agencies “reclass” or move amounts from their audited financial statement line items to the closing package financial statement line items. For non-verifying agencies, these statements are system generated using FACTS I ATB data

Reciprocal Category—A pair of closing package financial statement line items that will be used to perform eliminations at the governmentwide level.

United States Standard General Ledger Data—FACTS I ATB data viewable only in the GFRS system to assist agencies in completion of their closing package. The financial data in the closing package is based on the agencies audited financial statements at the department level.

Figure 1: Closing Package Process



Section 4730 - Description of the Closing Package Process

Figure 1 depicts the closing package process. FMS will use the agencies' closing packages to prepare the FR. The agency's audit of its financial statements will cover a significant portion of the closing package data.

4730.10 - Reclassification of the Agency's Financial Statement

Agencies must reclassify the audited consolidated department level Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position/Income Statement, and Statement of Custodial Activity (if applicable), to the formats in the three closing package statements presented in Appendix 1, Reclassified Financial Statements, and Appendix 2, Reclassified Financial Statement Line Item Descriptions. Appendix 1 displays closing package financial statement formats and examples of how to reclassify agency line items to the closing package format; and Appendix 2 describes the closing package financial statement line items. These descriptions provide guidance when reclassifying amounts from agency line items to closing package line items.

Agencies report the line items on their financial statements based on what is most material and useful to them. These line items usually do not match line items on the FR for several reasons. The FR line items may not apply to the agency, the amounts could be immaterial at the agency level, or the agency may find it useful to include more detail than the FR reports.

Statement of Custodial Activity: According to SFFAS No. 7 Par. 353, revenue, primarily nonexchange revenue, may be collected by an entity acting on behalf of the General Fund or another entity within the government on whose behalf it was collected. In addition, these custodial transfers, by definition, do not affect the collecting entity's net cost of operations or operating results. This revenue is reported by the collecting agency on the **Statement of Custodial Activity**. As a general rule exchange revenue transferred to others must be offset against the collecting entity's gross cost to determine its net cost of operations although it does not affect its net position. Therefore, such exchange revenue is recognized as a transfer out in calculating the collecting entity's operating results. At the Governmentwide level, these collections **are** recognized as revenue. Agencies who report a Statement of Custodial Activity in their consolidated audited department level financial statements will reclassify nonexchange revenue from the Statement of Custodial Activity to the closing package Statement of Changes in Net Position.

4730.20 – Identification of Federal Trading Partners

After agencies' reclassify their audited consolidated department level financial statements into the closing package formats, they must identify their Federal trading partners and amounts for each Federal closing package line item reported. See *Appendix 5* for a complete list of Federal Trading Partner department codes and an illustrated example of a trading partner identification. Amounts identified, as Federal should be net of intra-agency eliminations. Identifying trading partners enable analysis and elimination of Federal activity based on reciprocal categories at the governmentwide level. See *Section 4725.30 for an explanation of reciprocal categories*.

4730.30– Reciprocal Categories

A reciprocal category is composed of two Federal closing package line items (i.e. accounts payable/accounts receivable). These categories assist in elimination of Federal activity at the governmentwide level in preparation of the FR. Additionally, these reciprocal categories facilitate the reconciliation of Federal activities between federal agencies. All reciprocal categories currently contain only two federal line items except for category 29, which contains all line items for which no reciprocal line items exist. The reciprocal categories are for the closing package reclassified financial statements only (Balance Sheet, Statement of Changes in Net Position, and Statement of Net Cost). For a complete list of reciprocal categories and the financial statements they appear on, please see *Appendix 5: Federal Reciprocal Categories*.

4730.40 - Notes to the Financial Statements

Notes to the Financial Statements include notes that tie directly to the closing package reclassified Balance Sheet and “other notes” that are required based on disclosure standards. Agencies prepare note disclosures for their audited consolidated department level statements based on amounts in those statements. Each agency submits note disclosures based on amounts in its reclassified non-Federal line items on the closing package Balance Sheet. Additional notes will be required based on disclosure standards (i.e. dedicated collections, commitments and contingencies). The format of these note disclosures will mirror the format in the FR including narrative disclosures. Agencies may view submitted information, as it will appear in the FR. See Appendix3, Financial Report Footnotes, *for* the notes requirements.

4730.50 - Other Data

Each agency discloses information relating to “other data” as is applicable to the agency. “Other data” includes stewardship information such as social insurance disclosures and supplemental information such as deferred maintenance. The format of other data submissions will mirror its presentation in the FR. Agencies may view submitted information, including narrative disclosures, as it will appear in the FR. See Appendix 4, Other Information, for guidance on the submission of “Other data”.

4730.60 – Collection of ATB Data and Preparation of Financial Statement Template

Agencies are required to submit ATBs via FACTS I on GOALS II. Agencies are also required to submit via GFRS the USSGL crosswalk logic to audited consolidated department level Balance Sheet, Statement of Changes in Net Position, Statement of Net Cost/Income Statement, and Statement of Custodial Activity (if applicable) before the reporting period begins. The ATB data should link directly to the agency’s audited consolidated department level financial statements. Program agencies may view ATB data. The ATB data is a tool to facilitate the closing package and is not covered in the audit requirements of the closing package.

4730.70 – Chief Financial Officer (CFO) and Inspector General (IG) Reviews of Closing Package Data

The CFO is responsible for preparing the closing package by the specified date and certify its accuracy to FMS. The IG is responsible for (a) attesting to the consistency of the closing package information with the agencies' audited financial statements and (b) performing and reporting on the results of selected procedures with respect to certain information in the closing package, including Federal activity and balances as reported by the agencies.

4735 – Agencies Required To Perform the Closing Package Process

Figure 2: Agencies Required To Prepare the Closing Package	
Department of Agriculture Department of Commerce Department of Defense Department of Education Department of Energy Department of Health and Human Services Department of Homeland Security Department of Housing and Urban Development Department of Interior Department of Justice Department of Labor Department of State Department of Transportation Department of the Treasury Department of Veterans Affairs Agency for International Development Environmental Protection Agency Export-Import Bank of the United States	Farm Credit System Insurance Corporation Federal Communications Commission Federal Deposit Insurance Corporation General Services Administration National Aeronautics and Space Administration National Credit Union Administration National Science Foundation U.S. Postal Service Office of Personnel Management Pension Benefit Guaranty Corporation Railroad Retirement Board Securities and Exchange Commission Small Business Administration Smithsonian Institution Social Security Administration Tennessee Valley Authority U.S. Nuclear Regulatory Commission

4740 - Audit Requirements for the Fiscal 2004 Closing Package - Proposed

- **To Be Determined**

4745 – Submissions

Closing Package Key Dates	
8/2/2004	Window opens for the agency financial statement template submission.
9/1/2004*	Agency financial statement templates are due.
10/1/2004	Window opens for closing package submission.
11/15/2004*	Agency closing package submissions are due.
11/22/2004*	All journal vouchers affecting closing package submissions are due.
	* Represents the "No Later Than Date." Agencies should submit data as early as the system allows.

**Agency A
Reclassification Entry
Summary**

Reclass Entry No.*	Line Item**	Debit	Credit
<i>R-30</i>	<i>Transfer to other federal entities</i>		3,862
R-30	Transfers out without reimbursement	3,862	
<i>R-30</i>	<i>Taxes transferred to the general fund</i>		1,267
R-30	Transfers out without reimbursement	1,267	
<i>R-30</i>	<i>Distribution to States and others</i>		500
R-30	Other taxes and receipts	500	
<i>R-30</i>	<i>Change in untransferred revenue</i>	1,610	
R-30	Transfers out without reimbursement		1,610

* Agency line items are in *italics*. Closing Package(CP) Reclassified Line items are in plain text.

** Federal Lines items are marked (F)

Agency Financial Statement		Reclassifications				Closing Package Reclassified Financial Statement	
In Thousands		Asset Reclassifications				In Thousands	
Agency Line Item	Amount From Agency Financial Statements	Reclass Entry No.	Credit	Reclass Entry No.	Debit	Reclassified Line Item	Reclassified Amount
ASSETS						Assets	
A. Intragovernmental Assets						Federal	
1. Fund Balance with Treasury	6,766,494	R-1	6,766,494	R-1	6,766,494	Fund Balance With Treasury	6,766,494
2. Investments	17,083	R-2	17,083	R-2	17,083	Investments	17,083
3. Accounts Receivable, Net	53,544	R-3	53,544	R-3	53,544	Accounts Receivable	53,544
4. Advances and prepaid Expenses	21,274	R-4	21,274			Interest Receivable	
						Loans Receivable	
						Transfers Receivable	
						Benefit Program Contribution Receivable	
				R-4	21,274	Advances To Others and Prepayments	21,274
						Other Assets (without reciprocals)	
Total Intragovernmental Assets	6,858,395		6,858,395		6,858,395	Total Federal Assets	6,858,395
B. Governmental						Non-Federal	
5. Accounts Receivable, Net	8,972	R-5	8,972			Cash and Other Monetary Assets	
6. Inventory and Related Property, Net	2,208,064	R-6	2,208,064	R-5	8,972	Accounts Receivable, Net	8,972
7. Property, Plant and Equipment, Net	34,973,293	R-7	34,973,293			Loans Receivable	
8. Advances and Prepayments	44,907	R-8	44,907			Taxes Receivable	
				R-6	2,208,064	Inventory and Related Property	2,208,064
				R-7	34,973,293	Property, Plant, and Equipment	34,973,293
				R-8	44,907	Other Assets	44,907
Total Governmental	37,235,236		37,235,236		37,235,236	Total Non-Federal Assets	37,235,236
TOTAL ASSETS	44,093,631		44,093,631		44,093,631	Total Assets	44,093,631
LIABILITIES		Liability & Net Position Reclassifications				LIABILITIES	
A. Intragovernmental Liabilities		Reclass Entry No.	Debit	Reclass Entry No.	Credit	Federal	
1. Accounts Payable	181,244	R-9	181,244	R-9	181,244	Accounts Payable	181,244
2. Other Liabilities	232,713	R-10	232,713			Debt	
						Interest Payable	
						Loans Payable	
						Transfers Payable	
						Benefit Program Contribution Payable	
						Advances To Others and Deferred Credits	
				R-10	232,713	Other Liabilities (without reciprocals)	232,713
Total Intragovernmental Liabilities	413,957		413,957		413,957	Total Federal Liabilities	413,957
B. Governmental						Non-Federal	
1. Accounts Payable	2,326,774	R-11	2,326,774	R-11, R-12	2,372,704	Accounts Payable	2,372,704
2. Other Liabilities	418,480	R-12	418,480			Federal Debt Securities Held By the Public	
3. Environmental Cleanup Costs	1,271,937	R-13	1,271,937	R-12	67,280	Federal Employee and Veteran Benefits Payable	67,280
				R-13	1,271,937	Environmental and Disposal Liabilities	1,271,937
						Benefits Due and Payable	
						Loan Guarantee Liabilities	
				R-12	305,270	Other Liabilities	305,270
Total Governmental Liabilities	4,017,191		4,017,191		4,017,191	Total Non-Federal Liabilities	4,017,191
TOTAL LIABILITIES	4,431,148		4,431,148		4,431,148	Total Liabilities	4,431,148
Net Position						Net Position	
Unexpended Appropriations	3,903,145	R-14	3,903,145	R-14	3,903,145	Unexpended Appropriations - cumulative	3,903,145
Cumulative Results of Operations	35,759,338	R-15	35,759,338	R-15	35,759,338	Cumulative Results of Operations	35,759,338
TOTAL NET POSITION	39,662,483		39,662,483		39,662,483	TOTAL NET POSITION	39,662,483
TOTAL Liabilities and Net Position	44,093,631		44,093,631		44,093,631	TOTAL Liabilities and Net Position	44,093,631

Agency Financial Statement		Reclassifications				Closing Package Reclassified Financial Statement	
In Thousands		Reclassifications				In Thousands	
Agency Line Item	Amount From Agency Financial Statements	Reclass Entry No.	Credit	Reclass Entry No.	Debit	Reclassified Line Item	Reclassified Amount
Program Costs by Program:						Gross Cost:	
Program 1						Department Total Gross Cost	15,068,551
Intragovernmental Costs	410,872			R-16	13,615,812	Non-Federal Gross Cost	13,615,812
Less: Intragovernmental Revenue	209,994					Interest On Debt Held By The Public	
Intragovernmental Net Cost	200,878					Total Non-Federal Gross Cost	13,615,812
Gross Cost with the Public	6,105,276					Federal Gross Cost:	
Less: Earned Revenue with the Public	24,731					Benefit program costs	
Net Cost with the Public	6,080,545			R-16	70	Imputed costs	70
Total Net Cost	6,281,423			R-16	1,325,000	Buy/Sell costs	1,325,000
						Federal Securities interest expense - Investments	
Program 2						Borrowings interest expense	
Intragovernmental Costs	156,399					Borrowings gains	
Less: Intragovernmental Revenue	41,287			R-16	127,669	Borrowings losses	
Intragovernmental Net Cost	115,112					Other costs (without reciprocals)	127,669
Gross Cost with the Public	2,711,782					Interest expense	
Less: Earned Revenue with the Public	2,334					Total Federal Gross Cost	1,452,739
Net Cost with the Public	2,709,448						
Total Net Cost	2,824,560					Earned Revenue:	
			58,528	R-17		Department Total Earned Revenue	730,880
Program 3						Non-Federal Earned Revenue	58,528
Intragovernmental Costs	498,131					Federal Earned Revenue:	
Less: Intragovernmental Revenue	361,219					Benefit program revenues	
Intragovernmental Net Cost	136,912		601,268	R-17		Buy/Sell revenues	601,268
Gross Cost with the Public	1,363,449					Federal securities interest revenue - Investments	
Less: Earned Revenue with the Public	12,174		32,159	R-17		Borrowings interest expense	
Net Cost with the Public	1,351,275		38,925	R-17		Other revenues (without reciprocals)	32,159
Total Net Cost	1,488,187					Interest revenues	38,925
						Total Federal Earned Revenue	672,352
Program 4							
Intragovernmental Costs	33,375						
Less: Intragovernmental Revenue	425						
Intragovernmental Net Cost	32,950						
Gross Cost with the Public	687,777						
Less: Earned Revenue with the Public	544						
Net Cost with the Public	687,233						
Total Net Cost	720,183						
Program 5							
Intragovernmental Costs	223,290						
Less: Intragovernmental Revenue	57,724						
Intragovernmental Net Cost	165,566						
Gross Cost with the Public	2,621,948						
Less: Earned Revenue with the Public	18,280						
Net Cost with the Public	2,603,668						
Total Net Cost	2,769,234						
Program 6							
Academic Programs	115,580						
Less: Earned Revenue from the Public	465						
Total Academic Program Cost	115,115						
Other Programs	140,672						
Less: Intragovernmental Earned Revenue	1,703						
Total Other Program Costs	138,969						
Total Net Cost	254,084						
Total Gross Cost	15,068,551	R-16	15,068,551				
Total Earned Revenue	730,880	R-17			730,880		
Net Cost of Operations	14,337,671		15,799,431		15,799,431	Net Cost	14,337,671

Appendix 2

Reclassified Balance Sheet

As of September 30, XXXX, and XXXX

	Fiscal 2004	Fiscal 2003
1. Assets:		
2. Non-Federal		
2.1. Cash and other monetary assets	X	X
2.2. Accounts receivable, net	X	X
2.3. Loans receivable	X	X
2.4. Taxes receivable	X	X
2.5. Inventory and related property	X	X
2.6. Property, plant, and equipment	X	X
2.7. Other assets	<u>X</u>	<u>X</u>
2.8. Total non-Federal assets	X	X
3. Federal		
3.1. Fund balance with Treasury	X	X
3.2. Investments	X	X
3.3. Accounts receivable	X	X
3.4. Interest receivable	X	X
3.5. Loans receivable	X	X
3.6. Transfers receivable	X	X
3.7. Benefit Program Contributions Receivable	X	X
3.8. Advances to others and prepayments	X	X
3.9. Other assets (without reciprocals)	<u>X</u>	<u>X</u>
3.10. Total Federal assets	X	X
4. Total Assets	<u><u>X</u></u>	<u><u>X</u></u>
5. Liabilities:		
6. Non-Federal		
6.1. Accounts payable	X	X
6.2. Federal debt securities held by the public	X	X
6.3. Federal employee and veteran benefits payable	X	X
6.4. Environmental and disposal liabilities	X	X
6.5. Benefits due and payable	X	X
6.6. Loan guarantee liabilities	X	X
6.7. Other liabilities	<u>X</u>	<u>X</u>
6.8. Total non-Federal liabilities	X	X
7. Federal		
7.1. Accounts payable	X	X
7.2. Debt	X	X
7.3. Interest payable	X	X
7.4. Loans payable	X	X
7.5. Transfers payable	X	X
7.6. Benefit Program Contributions Payable	X	X
7.7. Advances from others and deferred credits	X	X
7.8. Other liabilities (without reciprocals)	<u>X</u>	<u>X</u>
7.9. Total Federal liabilities	X	X
8. Total Liabilities	<u><u>X</u></u>	<u><u>X</u></u>
9. Net Position:		
9.1. Unexpended appropriations – cumulative	X	X
9.2. Cumulative results of operations	<u>X</u>	<u>X</u>
10. Total Net Position	X	X
11. Total Liabilities and Net Position	X	X

Reclassified Financial Statement Line Item Descriptions

Balance Sheet:

1. Assets - Title

2. Non-Federal - Title

2.1 Cash and Other Monetary Assets

The line item, Cash and Other Monetary Assets, is the sum of:

- Treasury Operating Cash – The sum of Central Summary Accounts 20A1009 Tax and Loan Note Accounts and 20A1010 Federal Reserve Account and 20A1008.
- Other Cash – The sum of collections on hand, not yet deposited within the same accounting period; authorized cash held by agency cashiers at personal risk; funds held by the public that OMB has determined will be included in the budget; cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment; and cash holdings not otherwise classified above.
- International Monetary Assets – The sum of the U.S. dollar equivalent of foreign government currency; the reserve position in the International Monetary Fund (IMF); and Special Drawing Rights (SDR).
- Gold – The statutory value of gold.
- Domestic Monetary Assets – The value of all other monetary assets not otherwise listed above.

The balance of Cash and Other Monetary Assets is equivalent to SGL accounts: 1110N – Undeposited Collections; 1120N – Imprest Funds; 1130N – Funds Held by the Public; 1190N – Other Monetary Assets; 1195N – Other Monetary Assets; 1200N – Foreign Currency; 1532N – Seized Cash Deposited; 1531N – Seized Monetary Instruments

2.2 Accounts Receivable, net

The line item, Accounts Receivable, net, consists of:

- Claims to cash or other assets based on performance of a service, sale of goods, or court ordered assessments.
- Related interest receivable.
- Related penalties, fines, and administrative fees.
- An allowance for estimated losses due to uncollectible amounts when it is more likely than not that the receivable will not be totally collected.

The Balance of the Accounts Receivable should be reconciled with the amounts reported on the Treasury Report on Receivables with an explanation of any material differences.

The balance of Accounts Receivable is equivalent to SGL accounts: 1310 – Accounts Receivable; 1319 – Estimated amount of uncollectible accounts receivable; 1320N – Employment Benefit Contributions Receivable; 1340 – Interest Receivable (related to accounts receivable); 1349 – Allowance for Loss on Interest Receivable (related to accounts receivable); 1360 – Penalties, Fines, and Administrative Fees Receivable (related to accounts receivable); 1369 – Allowance for Loss on Penalties, Fines, and Administrative Fees (related to accounts receivable).

2.3 Loans Receivable

The line item, Loans Receivable, consists of the face value of loans outstanding, the long-term cost of loans outstanding, (including foreclosed property and interest and penalties), and subsidy expense.

The balance of Loans Receivable is equivalent to SGL accounts: 1350N – Loans Receivable, 1359N – Allowance for Loss on Loans Receivable, 1399N – Allowance for Subsidy, 1551N – Foreclosed Property, 1559N – Foreclosed Property – Allowance, 1340N – Interest Receivable (related to loans receivable), 1349N – Allowance for Loss on Interest Receivable (related to loans receivable), 1360N – Penalties, Fines, and Administrative Fees Receivable (related to loans receivable), 1369N – Allowance for Loss on Penalties, Fines, and Administrative Fees (related to loans receivable).

2.4 Taxes Receivable

The line item, Taxes Receivable, is the sum of:

Appendix 2

- Amounts of taxes due from entities that are identifiable, measurable, and legally enforceable. This includes claims to cash or other assets through established assessment processes.
- Related Interest Receivable.
- Related Fines, Penalties and Administrative Fees Receivable.
- An allowance for estimated losses due to uncollectible amounts when it is more likely than not that the receivable will not be totally collected.

The balance of Taxes Receivable is equivalent to SGL accounts: 1325 – Taxes Receivable; 1329 – Allowance for Loss on Taxes Receivable; 1340 – Interest Receivable (related to loans receivable); 1349 – Allowance for Loss on Interest Receivable (related to loans receivable); 1360 – Penalties, Fines, and Administrative Fees Receivable (related to loans receivable); 1369 – Allowance for Loss on Penalties, Fines, and Administrative Fees (related to loans receivable).

2.5 Inventory and Related Property

The line item, Inventory and Related Property, is the sum of:

- Inventory Held For Sale – Inventory expected to be sold in the normal course of operations that includes: inventory held for future sale, inventory held for repair, excess inventory, obsolete inventory, and unserviceable inventory.
- Operating Materials and Supplies – Tangible personal property to be consumed in normal operations that includes: operating materials and supplies held for future use, excess operating materials and supplies, obsolete operating materials and supplies, and unserviceable operating materials and supplies.
- Stockpile Materials – Strategic and critical materials held for use in national defense, conservation, or national emergencies due to statutory requirements; for example, nuclear materials and oil.
- Other Related Property – Consists of commodities including items of commerce or trade that have an exchange value used to stabilize or support market prices; seized monetary instruments awaiting judgment to determine ownership; forfeited property acquired through forfeiture proceedings to satisfy a tax liability or unclaimed and abandoned merchandise; and other property not classified above.

The balance of Inventories and Related Property is equivalent to SGL accounts: 1511N – Operating Materials and Supplies Held For Use; 1512N – Operating Materials and Supplies Held in Reserve for Future Use; 1513N – Operating Materials and Supplies – Excess, Unserviceable and Obsolete; 1514N – Operating Materials and Supplies Held for Repair; 1519N – Operating Materials and Supplies – Allowance; 1521N – Inventory Purchased for Resale; 1522N – Inventory Held in Reserve for Future Sale; 1523N – Inventory Held for Repair; 1524N – Inventory – Excess, Obsolete and Unserviceable; 1525N – Inventory – Raw Materials; 1526N – Inventory – Work In Process; 1527N – Inventory – Finished Goods; 1529N – Inventory – Allowance; 1541N – Forfeited Property Held for Sale; 1542N – Forfeited Property Held for Donation or Use; 1549N – Forfeited Property – Allowance; 1561N – Commodities Held under Price Support and Stabilization Support Programs; 1569N – Commodities – Allowance; 1571N – Stockpile Materials Held in Reserve; 1572N – Stockpile Materials Held for Sale; 1591N – Other Related Property; 1599N – Other Related Property – Allowance.

2.6 Property, Plant, and Equipment

The line item, Property, Plant, and Equipment, is the sum of the net value of:

- Buildings, structures, and facilities.
- Furniture, fixtures, and equipment.
- Construction in progress.
- Land and land improvements.
- Automated data processing software.
- Assets under capital lease.
- Leasehold improvements.
- Other assets used to provide goods and services.

The balance of Property, Plant, & Equipment is equivalent to SGL accounts: 1711N – Land and Land Rights, 1712N – Improvements to Land, 1719N – Accumulated Depreciation on Improvements to land, 1720N – Construction-in-Progress, 1730N – Buildings, Improvements and Renovations, 1739N – Accumulated Depreciation on Buildings, Improvements and Renovations, 1740N – Other Structures and Facilities, 1749N – Accumulated Depreciation on Other Structures and Facilities, 1750N – Equipment, 1759N – Accumulated Depreciation on Equipment, 1810N – Assets under Capital Lease, 1819N – Accumulated Depreciation on Assets Under Capital Lease, 1820N – Leasehold Improvements, 1829N – Accumulated Amortization on Leasehold Improvements, 1830N – Internal Use Software; 1832N – Internal – Use Software in Development; 1839N – Accumulated Amortization on Internal Use Software, 1840N – Other Natural Resources, 1849N –

Appendix 2

Allowance for Depletion, 1890N – Other General Property, Plant and Equipment; 1899N – Accumulated Depreciation on Other General Property, Plant, and Equipment.

2.7 Other Assets

The line item, Other Assets, is the sum of:

- Advances and prepayments.
- Securities and investments (presented at cost, net of unamortized premiums and discounts).
- Other assets.

The balance of Other Assets is equivalent to SGL accounts: 1410N – Advances to Others, 1450N – Prepayments; 1618N – Market Adjustment – Investments; 1620N – Investments in Securities Other Than Public Debt Securities, 1621N – Discount on Securities Other Than Public Debt Securities, 1622N – Premium on Securities Other Than Public Debt Securities, 1623N – Amortization of Discount and Premiums on Securities Other Than Public Debt Securities; 1690N – Other Investments, 1990N – Other Assets, 1340N – Interest Receivable, 1349N – Allowance for Loss on Interest Receivable.

2.8 Total Non-Federal Assets

Calculated Line – Sum of 2.1 through 2.7

3. Federal - Title

3.1 Fund Balance With Treasury – Corresponds to reciprocal category (RC) 29

The line item, Fund Balance With Treasury, is the entity's account balance for funds with Treasury available to the entity for expenditures and liabilities.

Fund balance with Treasury is the equivalent to SGL account: 1010 – Fund Balance with Treasury.

3.2 Investments – Corresponds to RC 01

Investments are the Federal securities agencies acquire from Treasury and other agencies. These investments are recorded at the acquisition cost/face value plus or minus the premium or discount on the investment.

The Federal investments balance is equivalent to SGL accounts: 1610F - Investments in U.S. Treasury Securities Issued by Public Debt; 1611F - Discount on U.S. Treasury Securities Issued by Public Debt; 1612F - Premium on U.S. Treasury Securities Issued by Public Debt; 1613F - Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt; 1618F - Market Adjustment - Investments; 1620F - Investments in Securities Other Than Public Debt Securities; 1621F – Discount on Securities Other Than Public Debt Securities; 1622F - Premium on Securities Other Than Public Debt Securities; 1623F - Amortization of Premium and Discount on Securities Other Than Public Debt Securities; 1630F - Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt ; 1631F - Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt; 1633F - Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt; 1638F - Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds; 1639F – Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds and 1690F - Other Investments.

3.3 Accounts Receivable – Corresponds to RC 22

The line item, Federal Accounts Receivable, consists of:

- Claims to cash or other assets based on performance of a service, sale of goods, or court ordered assessments.
- Related penalties, fines, and administrative fees.

The balance of Federal accounts receivable is equivalent to SGL account: 1310F – Accounts Receivable.

3.4 Interest Receivable – Corresponds to RC 02

The line item, Interest Receivable, is comprised of interest accrued on interest-bearing securities, outstanding accounts receivable, and other U.S. Government claims against Federal entities.

The balance of Federal interest receivable is equivalent to SGL account: 1340F – Interest Receivable

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3.5 Loans Receivable – Corresponds to RC 17

The line item, Loans Receivable, is the amount due from agencies for borrowings from the Department of the Treasury (Bureau of Public Debt and/or Federal Financing Bank) or other agencies.

The balance of Federal loans receivable is equivalent to SGL account: 1350F – Loans Receivable

3.6 Transfers Receivable – Corresponds to RC 27

The line item, Transfers Receivable, is the amount of fund transfers, or financing sources, due from agencies.

The balance of Federal transfers receivable is equivalent to SGL accounts: 1330F – Receivable for Transfers of Currently Invested Balances and 1335F – Expenditure Transfers Receivable.

3.7 Benefit Program Contributions Receivable – Corresponds to RC 21

The line item, Benefit Program Contributions Receivable, is the amount of contributions due from Federal employers and/or covered employees for retirement, health insurance, and life insurance employment benefits. This excludes Social Security taxes.

The balance of Federal benefit program contributions receivable is equivalent to SGL account: 1320F – Employment Benefit Contributions Receivable.

3.8 Advances to Others and Prepayments – Corresponds to RC 23

Federal advances are payments made to other agencies to pay for the cost of goods and services the entity will receive sometime in the future. Federal prepayments are payments made to another agency ahead of time normally for a recurring expense.

The balance of Federal advances to others and prepayments is equivalent to SGL accounts: 1410F – Advances to Others and 1450F – Prepayments.

3.9 Other Assets (without reciprocals) – Corresponds to RC 29

Federal Other Assets (without reciprocals) are comprised of the other assets not included above and not included in any other reciprocal account categories.

The balance of Federal other assets is equivalent to SGL accounts: 1319F – Allowance for Loss on Accounts Receivable, 1349F – Allowance for Loss on Interest Receivable, 1359F – Allowance for Loss on Loans Receivable, 1360F – Penalties, Fines, and Administrative Fees Receivable, 1369F – Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable, 1921F – Receivable from Appropriations and 1990F – Other Assets.

3.10 Total Federal Assets

Calculated Line – Sum of 3.1 through 3.9

4. Total Assets

Calculated Line – Sum of 2.8 + 3.10

5. Liabilities - Title

6. Non-Federal - Title

6.1 Accounts Payable

The line item, Accounts Payable, is the sum of:

- Amounts owed to a non-Federal entity for goods and other property ordered and received;
- Services rendered by other than Federal employees;
- Voucher schedule payments transmitted but not yet processed;
- Interest accrued and owed to others;

AND

- Accounts payable canceled reported by a department.

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The balance of accounts payable is equivalent to SGL accounts: 2110N – Accounts Payable; 2120N – Disbursement in Transit; 2140N – Accrued Interest Payable (related to accounts payable); and 2960N – Accounts Payable Canceled.

6.2 Federal Debt Securities Held by the Public

This line item is the Federal debt held outside the Government by individuals, corporations, State or local governments, Federal Reserve Banks, and foreign Governments and central banks and interest on the Public Debt.

- Interest on the Public Debt – Unpaid interest accrued on Federal debt securities held by the public as reported by the Bureau of the Public Debt (BPD) 2004;

The balance of Gross Federal Debt is equivalent to SGL accounts: 2140N – Accrued Interest Payable (related to Debt held by the public); 2530N– Securities Issued by Federal Agencies Under General and Special Financing Authority, 2531N – Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority; 2532N - Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority; and 2533N– Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority.

6.3 Federal Employee and Veteran Benefits Payable

The line item, Federal Employee and Veterans Benefits Payable, is the sum of:

- Pension – The amount recorded by administering agencies for actuarial present value of all future retirement benefits and all pension benefits due and payable at the end of the fiscal year.
- Post-retirement health benefits – The amount recorded by administering agencies for actuarial present value of all future health benefits and all benefit premiums payable to carriers at the end of the fiscal year.
- Veterans compensation and burial benefits.
- Liability for other benefits – All other benefits not listed above.

The balance of Federal Employee and Veteran Benefits Payable is equivalent to SGL accounts: 2213 Employer Contributions and Payroll taxes Payable; 2215N – Other Post-Employment benefits Due and Payable; 2216N – Pension benefits due and Payable to Beneficiaries; 2217N – Benefit Premiums Payable to Carriers; 2218N – Life Insurance Benefits Due and Payable to Beneficiaries, 2290N – Other Unfunded Employment Related Liability; 2610N – Actuarial pension Liability 2620N – Actuarial Health Insurance Liability; 2630N – Actuarial Life Insurance Liability; 2650N – Actuarial FECA Liability and 2690N – Other Actuarial Liabilities as reported by Department of Veterans Administration.

6.4 Environmental and Disposal Liabilities

This line item includes cleanup costs from Federal operations known to result in hazardous waste that the Government is required to clean up by Federal, State, or local statutes and/or regulations.

The balance of Environmental Liabilities is equivalent to SGL account: 2995N – Accrued Cleanup Cost.

6.5 Benefits Due and Payable

The line item, Benefits Due and Payable, is the sum of:

- Federal Old-Age and Survivors Insurance - The amount of entitlement benefits owed to recipients or medical service providers for the Federal Old-Age and Survivors Insurance program.
- Federal Hospital Insurance (Medicare Part A) - The amount of entitlement benefits owed to recipients or medical service providers for the Federal Hospital Insurance (Medicare Part A).
- Grants to States for Medicaid - The amount of entitlement benefits owed to recipients or medical service providers for the Grants to States for Medicaid program.
- Federal Supplementary Medical Insurance (Medicare Part B) - The amount of entitlement benefits owed to recipients or medical service providers for Federal Supplementary Medical Insurance.
- Federal Disability Insurance - The amount of entitlement benefits owed to recipients or medical service providers for Federal Disability Insurance.
- Supplemental security income - The amount of entitlement benefits owed to recipients or medical service providers for supplemental security income.
- Railroad retirement - The amount of entitlement benefits owed to recipients or medical service providers for railroad retirement.
- Unemployment insurance - The amount of entitlement benefits owed to recipients or medical service providers for Unemployment Insurance.

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- All other benefits - The amount of entitlement benefits owed to recipients or medical service providers for all other programs not listed above.

The balance of Benefits Due and Payable is equivalent to: SGL 2160N – Entitlement Benefits Due and Payable.

6.6 Loan guarantee liabilities

The line item, Loan Guarantee Liabilities, includes the long-term cost of guarantees outstanding for guarantees committed after fiscal 1991.

The Balance of Loan guarantee liabilities is equivalent to: SGL 2180N – Loan Guarantee Liability.

6.7 Other Liabilities

The line item, Other Liabilities, is the sum of:

- Insurance Programs – Include bank deposit insurance; guarantees of pension benefits; life and medical insurance; and insurance against damage to property caused by perils, risk of war, and insolvency.
- Deferred revenue – Revenue received but not yet earned, such as payments received in advance from outside sources for future delivery of products or services.
- Accrued wages and benefits – Consist of the estimated liability for civilian and military salaries and wages, funded annual leave, and employee benefits earned but unpaid.
- Gold certificates – Monetized portions of gold and certificates deposited in Federal Reserve Banks (FRBs).
- Other debt – Government obligations, whether secured or unsecured, not included in Public Debt.
- Exchange Stabilization Fund – Includes SDRs, certificates issued to the FRBs, and allocations from the IMF.
- Deposited funds and undeposited collections – Deposits held and maintained by the Government on behalf of a third party; funds deposited in clearing accounts and suspense accounts that await disposition or reclassification.
- Advances from foreign government – Money received from foreign governments for goods and services to be provided.
- Contractual services – Contractual obligations.
- Energy Employees Occupational Illness Compensation Act – Compensation for certain illnesses suffered by employees and contractors who performed work for the nuclear weapons program.
- Advances from others – Amounts received in advance for future delivery of goods or services.
- Other miscellaneous liabilities – All other liabilities not classified above.

The balance of Other Liabilities is equivalent to SGL accounts: 2130N – Contract Holdbacks, 2190N – Other Accrued Liabilities, 2210N – Accrued Funded Payroll and Leave, 2211N – Withholdings Payable, 2220N – Unfunded Leave, 2310N – Advances from Others; 2320N – Deferred Credits; 2400N – Liability for Deposit Funds, Clearing Accounts and Undeposited Collections, 2540N – Participation Certificates, 2590N – Other Debt 2910N – Prior Liens Outstanding on Acquired Collateral, 2920N – Contingent Liabilities, 2940N – Capital Lease Liability, 2980N – Custodial Liability, 2990N – Other Liabilities and 2690N – Other Actuarial Liabilities (excluding Department of Veterans Administration)

6.8 Total Non-Federal Liabilities

Calculated Line – Sum of 6.1 through 6.7

7. Federal - Title

7.1 Accounts Payable – Corresponds to RC 22

The line item, Federal Accounts Payable, consists of the following:

- Accounts Payable.
- Disbursements in Transit.
- Other Accrued Liabilities.
- Custodial Liability.
- Other Liabilities.
- Estimated Cleanup Cost Liability.

The balance of Federal accounts payable is equivalent to SGL accounts: 2110F – Accounts Payable, 2120F – Disbursements in Transit, 2130F - Contract Holdback, 2190F – Other Accrued Liabilities, and 2990F – Other Liabilities.

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7.2 Debt – Corresponds to RC 01

Federal Debt is debt issued by Treasury (Treasury securities/participation certificates) or by other agencies (agency securities/participation certificates) to Federal entities. This line item is included in Reciprocal Category 1.

The balance of Federal debt is equivalent to SGL accounts: 2530F – Securities Issued by Federal Agencies Under General and Special Financing Authority, 2531F – Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority, 2532F - Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority, 2533F – Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority and 2540F – Participation Certificates

7.3 Interest Payable – Corresponds to RC 02

Federal Interest Payable is the amount of interest accrued and owed to other Federal entities.

The balance of Federal interest payable is equivalent to SGL account: 2140F – Accrued Interest Payable

7.4 Loans Payable – Corresponds to RC 17

The line item, Federal Loans Payable, is the amount owed to agencies for borrowings from the Department of the Treasury (BPD and/or the Federal Financing Bank) or other agencies.

The balance of Federal loans payable is equivalent to SGL accounts: 2510F – Principal Payable to Treasury, 2520F – Principal Payable to the Federal Financing Bank, and 2590F – Other Debt

7.5 Transfers Payable – Corresponds to RC 27

The line item, Federal Transfers Payable, is the amount of fund transfers or financing sources due to other agencies.

The balance of Federal transfers payable is equivalent to SGL accounts: 2150F – Payable for Transfers of Currently Invested Balances, and 2155F – Expenditure Transfers Payable

7.6 Benefit Program Contribution Payable – Corresponds to RC 21

The line item, Benefit Program Contribution Payable, is the amount of the employer portion of benefit contributions including retirement, health, and life insurance.

The balance of Federal transfers payable is equivalent to SGL accounts: 2213F – Employer Contributions and Payroll Taxes Payable, 2215F – Other Post-Employment Benefits Due and Payable, 2225F – Unfunded FECA Liability, 2290F – Other Unfunded Employment Related Liability,

7.7 Advances from Others and Deferred Credits – Corresponds to RC 23

Federal advances from others are liabilities related to payments received from other Federal entities for the cost of goods and services to be provided sometime in the future. Federal deferred credits are unearned revenues due to prepayments received from other Federal entities.

The balance of Federal advances from others and deferred credits is equivalent to SGL accounts: 2310F – Advances from others and 2320F – Deferred Credits.

7.8 Other Liabilities (without reciprocals) – Corresponds to RC 29

Federal Other Liabilities (without reciprocals) are comprised of the other liabilities not included in the amounts above or any other reciprocal category.

The balance of Federal other liabilities (without reciprocals) is equivalent to SGL accounts: 2170F – Subsidy Payable to Financing Account, 2179F – Contra Liability for Subsidy Payable to Financing Account, 2400F – Liability for Deposit Funds, Clearing Accounts, Undeposited Collections, 2940F – Capital Lease liability, 2950F – Liability for Subsidy Related to Undisbursed Loans, and 2960F – Accounts Payable From Canceled Appropriations, 2970F – Resources Payable to Treasury and 2980F – Custodial Liability.

7.9 Total Federal Liabilities

Calculated Line – Sum of 7.1 through 7.9

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8.0 Total Liabilities

Calculated Line – Sum of 6.8 + 7.9

9. Net Position - Title

9.1 Unexpended Appropriations – Cumulative

The line item, Unexpended Appropriations – Cumulative, is the total amount of all appropriations not yet expended.

The balance of Unexpended Appropriations – Cumulative is equivalent to SGL accounts: 3100 – Unexpended Appropriation – Cumulative, 3101 – Unexpended Appropriation – Appropriation Received, 3102F – Unexpended Appropriation – Transfers-In, 3103F – Unexpended Appropriation – Transfer-Out, 3106 – Unexpended Appropriation – Adjustments, 3107 – Unexpended Appropriation Used, 3108 – Unexpended Appropriation – Prior period Adjustments – Restated and 3109 - Unexpended Appropriation – Prior period Adjustments – Not Restated.

9.2 Cumulative Results of Operations

The line item, Cumulative Results of Operations, is the net difference since inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues, and gains.

The balance of Federal Cumulative Results of Operations is equivalent to SGL accounts: 3310F - Cumulative Results of Operations, 5100 – Revenue from Goods Sold; 5109 – Contra Revenue for Goods Sold; 5200 – Revenue From Services Provided; 5209 – Contra Revenue From Services Provided 5310 – Interest Revenue Other; 5311 Interest Revenue – Investments; 5312 Interest Revenue – Borrowings; 5317 – Contra Revenue for Borrowings; 5318 – Contra Revenue for Investments; 5319 Contra Revenue for Interest Other; 5320 – Penalties, Fines, and Administrative Fees Revenue; 5329 – Contra Revenue for Penalties, Fines, and Administrative Fees; 5400 Benefit Program Revenue; 5409 – Contra Revenue for Benefit Program Revenue; 5500 – Insurance and Guarantee Premium revenue, 5509 – Contra revenue for Insurance and Guarantee Premium revenue, 5600 – Donated Revenue – Financial resources, 5609 – Contra revenue for Donated Revenue – Financial resources, 5610 – Donated Revenue – Nonfinancial Resources, 5619 – Contra Donated Revenue - Nonfinancial Resources, 5700 – Expended Appropriations, 5708 – Expended Appropriations – Prior Period Adjustments Restated, 5709 - Expended Appropriations – Prior Period Adjustments Not Restated, 5720 – Financing Sources Transferred In Without Reimbursement, 5730 - Financing Sources Transferred Out Without Reimbursement, 5740 – Appropriation Earmarked Receipts transferred In, 5745 - Appropriation Earmarked Receipts transferred Out, 5750 – Expenditure Financing Sources – Transfers In, 5755 – Nonexpenditure Financing Sources – Transfers In, 5760 - Expenditure Financing Sources – Transfers Out, 5765 - Nonexpenditure Financing Sources – Transfers Out, 5780 – Imputed Financing Sources, 5790 – Other Financing Sources, 5799 – Adjustment of Appropriations Used, 5800 – Tax Revenue Collected, 5801 – Tax revenue Accrual Adjustment, 5809 – Contra Revenue for Taxes, 5890 – Tax Revenue Refunds, 5900 – Other Revenue; 5909 – Contra Revenue for Other Revenue; 5990 – Collections for Others; 5991 – Accrued Collections for Others, 6100 – Operating Expenses/Program Costs; 6190 – Contra Bad Debt Expense – Incurred for Others, 6199 – Adjustment to Subsidy Expense, 6310 – Interest Expenses on Borrowing From the Bureau of Public Debt and/or the Federal Financing Bank; 6320 – Interest Expenses on Securities; 6330 – Other Interest Expenses; 6400 – Benefit Expense; 6500 – Cost of Goods Sold, 6610 – Cost Capitalization Offset, 6710 – Depreciation, Amortization, and Depletion, 6720 – Bad Debt Expense; 6730 – Imputed Costs; 6790 – Other Expenses Not Requiring Budgetary Resources; 6800 – Future Funded Expenses; 6850 – Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated); 6900F Nonproduction Costs; 7110 – Gains on Disposition of Assets - Other, 7111 – Gains on Investments; 7112 – Gains on Borrowings; 7180 Unrealized Gains; 7190 – Other Gains; 7210 – Losses on Disposition of Assets – Other, 7211 – Losses on Disposition of Investments, 7212 – Losses on Disposition of Borrowings/Loans, 7280 – Unrealized Losses; 7290 – Other Losses; 7300N – Extraordinary Items, 7400 – Prior Period Adjustments – Not Restated, 7401 - Prior Period Adjustments – Restated, 7500 – Distribution of Income – Dividend and 7600N – Changes in Actuarial Liability

10. Total Net Position

Calculated Line – Sum of 9.1 + 9.2

11. Total Liabilities and Net Position

Calculated Line – Sum of 8 + 10

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Appendix 2

Reclassified Statement of Net Cost For the years ended September 30, XXXX, and XXXX

	Fiscal 2004	Fiscal 2003
1. Gross Cost:		
2. Department Total Gross Cost	X	X
3. Non-Federal Gross Cost	X	X
4. Interest on Debt Held by the Public	X	X
5. Total Non-Federal Gross Cost	X	X
6. Federal Gross Cost		
6.1. Benefit program costs	X	X
6.2. Imputed costs	X	
6.3. Buy/sell costs	X	X
6.4. Federal securities interest expense - Investments	X	X
6.5. Borrowings interest expense	X	X
6.6. Borrowings gains	X	X
6.7. Borrowings losses	X	X
6.8. Other costs (without reciprocals)	X	X
6.9. Interest expense	<u>X</u>	<u>X</u>
7. Total Federal Gross Cost	X	X
8. Earned Revenue:		
9. Department Total Earned Revenue	X	X
10. Non-Federal Earned Revenue	X	X
11. Federal Earned Revenue		
11.1. Benefit program revenues	X	X
11.2. Buy/sell revenues	X	X
11.3. Federal securities interest revenue - Investments	X	X
11.4. Borrowings interest revenues	X	X
11.5. Other revenues (without reciprocals)	X	X
11.6. Interest revenues	<u>X</u>	<u>X</u>
12. Total Federal Earned Revenue	X	X
13. Net Cost	<u><u>X</u></u>	<u><u>X</u></u>

Appendix 2

Statement of Net Costs:

1. Gross Cost – Title

2. Department Total Gross Cost

The line item, Department Total Gross Cost, is the full cost (federal and nonfederal) of all programs and/or entities of a department/agency.

The balance of Department Total Gross Cost is equivalent to SGL accounts: 6100F – Operating Expenses/Program Costs; 6190F – Contra Bad Debt Expense – Incurred for Others; 6310F – Interest Expenses on Borrowing From the Bureau of Public Debt and/or the Federal Financing Bank; 6320F – Interest Expenses on Securities; 6330F – Other Interest Expenses; 6400F – Benefit Expense; 6720F – Bad Debt Expense; 6730F – Imputed Costs; 6790F – Other Expenses Not Requiring Budgetary Resources; 6800F – Future Funded Expenses; 6900F Nonproduction Costs; 6850F – Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated); 7111FX – Gains on Investments; 7112FX – Gains on Borrowings; 7180FX Unrealized Gains; 7190FX – Other Gains; 7211FX – Losses on Disposition of Investments, 7212FX – Losses on Disposition of Borrowings/Loans, 7280FX – Unrealized Losses; 7290FX – Other Losses; 7500FX – Distribution of Income – Dividend; 6100N – Operating Expenses/Program Costs; 6190N – Contra Bad Debt Expense – Incurred for Other; 6199N – Adjustment to Subsidy Expense; 6320N – Interest Expense on Securities; 6330N – Other Interest Expenses; 6400N – Benefit Expense; 6500N – Cost of Goods Sold; 6600N – Applied Overhead; 6610N – Cost Capitalization Offset; 6710N – Depreciation, Amortization, and Depletion; 6720N – Bad Debt Expense; 6790N – Other Expenses Not Requiring Budgetary Resources; 6800N – Future Funded Expenses; 6900N – Nonproduction Costs; 7110NX – Gains on Disposition of Assets; 7111NX – Gains on Investments; 7180NX – Unrealized Gains; 7190NX – Other Gains; 7210NX – Losses on Disposition of Assets; 7211NX – Losses on Disposition of Investments 7280NX – Unrealized Losses; 7290NX – Other Losses; 7300N – Extraordinary Items; 7500NX – Distribution of Income – Dividend; 7600N – Changes in Actuarial Liability

3. Non-Federal Gross Cost

The line item, Non-Federal Gross Cost, is the full cost of all programs and/or entities of a department/agency resulting from transactions with the public excluding interest on publicly held debt.

The balance of Department Non-Federal Gross Cost is equivalent to SGL accounts: 6100N – Operating Expenses/Program Costs; 6190N – Contra Bad Debt Expense – Incurred for Other; 6199N – Adjustment to Subsidy Expense; 6320N – Interest Expense on Securities; 6330N – Other Interest Expenses; 6400N – Benefit Expense; 6500N – Cost of Goods Sold; 6600N – Applied Overhead; 6610N – Cost Capitalization Offset; 6710N – Depreciation, Amortization, and Depletion; 6720N – Bad Debt Expense; 6790N – Other Expenses Not Requiring Budgetary Resources; 6800N – Future Funded Expenses; 6900N – Nonproduction Costs; 7110NX – Gains on Disposition of Assets; 7111NX – Gains on Investments; 7180NX – Unrealized Gains; 7190NX – Other Gains; 7210NX – Losses on Disposition of Assets; 7211NX – Losses on Disposition of Investments, 7280NX – Unrealized Losses; 7290NX – Other Losses; 7300N – Extraordinary Items; 7500NX – Distribution of Income – Dividend; 7600N – Changes in Actuarial Liability.

4. Interest on Debt Held by the Public

The line item, Interest on Debt Held by the Public, is the amount of interest expense incurred by the Department of the Treasury during the current fiscal year on publicly held debt.

5. Total Non-Federal Gross Cost

Calculated Line – Sum of 3 + 4

6. Federal Gross Cost - Title

6.1 Benefit Program Costs – Corresponds to RC 26

The Federal Benefit Program Costs are comprised of funded and unfunded benefit program costs for the following employee benefit programs:

Funded Benefit Program Costs - Employment Benefit Programs consist of the following:

- Retirement, life insurance, and health insurance
- Voluntary Separation Incentive Payment (VSIP)
- FECA

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- Unemployment for Federal employees
- Social Security (old age, survivors, and disability insurance)
- Medicare (Hospital Insurance, Part A)

Unfunded Benefit Program Costs – Employment Benefit Programs consist of the following:

- FECA
- Unemployment for Federal employees

The balance of federal benefit program costs is equivalent to SGL accounts: 6400F – Benefit Expense and 6850F – Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority.

6.2 Imputed Costs – Corresponds to RC 25

Federal imputed costs are costs subsidized by other Federal entities. The receiving agency recording an imputed cost would also record an imputed financing source equal to the imputed cost.

The balance of federal imputed costs is equivalent to SGL account: 6730F – Imputed Costs

6.3 Buy/Sell Costs – Corresponds to RC 24

The Federal buyer costs are all the costs related to acquiring goods and services from other Government entities.

The balance of buy/sell costs is equivalent to SGL accounts: 6100F – Operating Expenses/Program Costs, 6790F – Other Expenses Not Requiring Budgetary Resources, 6800F – Future Funded Expenses and 6900F – Nonproduction Costs.

6.4 Federal Securities Interest Expense – Investments – Corresponds to RC 03

Federal Securities Interest Expense - Investments, are Treasury's actual or expected cash outflows to pay the interest agencies earn on their investments in Federal securities.

The balance of Federal securities interest expense - Investment is equivalent to SGL accounts: 6320F – Interest Expenses on Securities; 7111F – Gains on Disposition of Investments; 7180F – Unrealized Gains – Investments; 7211F – Losses on Disposition of Investments; and 7280F – Unrealized Losses - Investments.

6.5 Borrowings Interest Expense – Corresponds to RC 05

Borrowings Interest Expense is Federal entities' actual or expected cash outflows for interest on borrowings from the Department of the Treasury (BPD and/or Federal Financing Bank).

The balance of federal borrowings interest expense is equivalent to SGL account: 6310F – Interest Expenses on Borrowing from Treasury.

6.6 Borrowings Gains – Corresponds to RC 06

The Federal Borrowings Gains are the gains attributed to an early disposition of a Federal Financing Bank loan.

The balance of federal borrowings gains is equivalent to SGL Accounts: 7112FX – Gains on Borrowings and 7190FX – Other Gains.

6.7 Borrowings Losses – Corresponds to RC 06

The Federal Borrowings Losses are the losses attributed to an early disposition of a Federal Financing Bank loan.

The balance of federal borrowings losses is equivalent to SGL Accounts: 7212FX – Losses on Disposition of Borrowings/Loans and 7290FX – Other Losses.

6.8 Other Costs (without reciprocals) – Corresponds to RC 29

Federal Other Costs are comprised of the other costs not included above and not included in any other reciprocal account categories.

The balance of Federal other costs (without reciprocals) is equivalent to SGL accounts: 6190F – Contra Bad Debt Expense – Incurred for Others; 6720F – Bad Debt Expense and 7500FX – Distribution of Income – Dividend.

6.9 Interest Expense – Corresponds to RC 10

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Federal Interest Expenses are comprised of the interest expenses not included above and not included in any other reciprocal account categories.

The balance of Federal Interest expense is equivalent to SGL account: 6330F – Other Interest Expense

7. Total Federal Gross Cost

Calculated Line – Sum of 6.1 through 6.9

8. Earned Revenue - Title

9. Department Total Earned Revenue

All exchange revenue generated through transactions with the Federal Government and the public.

The balance of Department Total Earned Revenue is equivalent to SGL accounts: 5100FX – Revenue from Goods Sold; 5109FX – Contra Revenue for Goods Sold; 5200FX – Revenue From Services Provided; 5209FX – Contra Revenue From Services Provided 5310FX – Interest Revenue Other; 5311FX Interest Revenue – Investments; 5312FX Interest Revenue – Borrowings; 5317FX – Contra Revenue for Borrowings; 5318FX – Contra Revenue for Investments; 5319FX Contra Revenue for Interest Other; 5320FX – Penalties, Fines, and Administrative Fees Revenue; 5329FX – Contra Revenue for Penalties, Fines, and Administrative Fees; 5400FX Benefit Program Revenue; 5409FX – Contra Revenue for Benefit Program Revenue; 5900FX – Other Revenue; 5909FX – Contra Revenue for Other Revenue; 5990FX – Collections for Others; 5991FX – Accrued Collections for Others; 5100NX – Revenue from Goods Sold; 5109NX – Contra Revenue fro Goods Sold; 5200NX – Revenue from Services Provided; 5209NX – Contra Revenue from Services Provided; 5310NX – Interest Revenue Other; 5311NX – Interest Revenue – Investments; 5312NX – Interest Revenue – Borrowings; 5317NX – Contra Revenue for Borrowings; 5318NX – Contra Revenue for Investments; 5319NX – Contra Revenue for Interest Other; 5320NX – Penalties, Fines, and Administrative Fees Revenue; 5329NX – Contra Revenue for Penalties, Fines, and Administrative Fees; 5400NX – Benefit Program Revenue; 5409NX – Contra Revenue for Benefit Program Revenue; 5900NX – Other Revenue; 5909NX – Contra Revenue for Other Revenue; 5991NX – Accrued Collections for Others; 5500NX – Insurance and Guarantee Premium Revenue; 5509NX – Contra Revenue for Insurance and Guarantee Premium Revenue and 5990NX - Collections for Others.

10. Non-Federal Earned Revenue

All exchange revenue generated through transactions with the public.

The balance of Department Non-Federal Earned Revenue is equivalent to SGL accounts: 5100NX – Revenue from Goods Sold; 5109NX – Contra Revenue fro Goods Sold; 5200NX – Revenue from Services Provided; 5209NX – Contra Revenue from Services Provided; 5310NX – Interest Revenue Other; 5311NX – Interest Revenue – Investments; 5312NX – Interest Revenue – Borrowings; 5317NX – Contra Revenue for Borrowings; 5318NX – Contra Revenue for Investments; 5319NX – Contra Revenue for Interest Other; 5320NX – Penalties, Fines, and Administrative Fees Revenue; 5329NX – Contra Revenue for Penalties, Fines, and Administrative Fees; 5400NX – Benefit Program Revenue; 5409NX – Contra Revenue for Benefit Program Revenue; 5500NX – Insurance and Guarantee Premium Revenue; 5509NX – Contra Revenue for Insurance and Guarantee Premium Revenue; 5900NX – Other Revenue; 5909NX – Contra Revenue for Other Revenue; 5990NX - Collections for Others and 5991NX – Accrued Collections for Others.

11. Federal Earned Revenue - Title

11.1 Benefit Program Revenues – Corresponds to RC 26

Federal Benefit program revenues are revenues received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs.

The balance of federal benefit program revenues is equivalent to SGL account: 5400FX – Benefit Program Revenue.

11.2 Buy/Sell Revenues – Corresponds to RC 24

The Federal seller revenues are all the revenues earned from the sale of goods and services.

The balance of federal seller revenues is equivalent to SGL accounts: 5100FX – Revenue from Goods Sold, 5200FX – Revenue from Services Provided and 5900FX – Other Revenue.

11.3 Federal Securities Interest Revenues – Investments – Corresponds to RC 03

Appendix 2

The Federal Securities Interest Revenues - Investments are the interest revenues agencies earn on their investments in Federal securities.

The balance of Federal securities interest revenues is equivalent to SGL account: 5311FX – Interest Revenue – Investments.

11.4 Borrowings Interest Revenues – Corresponds to RC 05

The Federal Borrowings Interest Revenues are the interest revenues earned by the Department of the Treasury (BPD and/or Federal Financing Bank) on loans made to other Federal entities.

The balance of federal borrowings interest revenues is equivalent to SGL account: 5312FX - Interest Revenue - Borrowings.

11.5 Other Revenues (without reciprocals) – Corresponds to RC 29

Federal Other Revenues are comprised of the exchange revenues not included above and not included in any other reciprocal account categories. This line item should include all federal contra revenues reported separately from its related federal revenue which should be reported on the appropriate revenue line above. This line item will have a normal debit balance.

The balance of Federal other revenues is equivalent to SGL accounts: 5109F – Contra revenue for Goods Sold; 52092F – Contra Revenue for Services Provided; 5319FX – Contra Revenue for Interest, 5320FX – Penalties, Fines, and Administrative Fees Revenues, 5329FX – Contra Revenue for Penalties, Fines, and Administrative Fees Revenues, 5409FX – Contra Revenue for Benefit Program Revenue, 5909FX – Contra Revenue for Other Revenue; 5990FX – Collections for Others and 5991FX – Accrued Collections for Others.

11.6 Interest Revenues – Corresponds to RC 10

Federal Interest Revenues are comprised of the interest revenues not included above and not included in any other reciprocal account categories.

The balance of Federal Interest revenues is equivalent to SGL account: 5310F – Interest revenue Other

12. Total Federal Earned Revenue

Calculated Line – Sum of 11.1 through 11.6

13. Net Cost

Calculated Line – Sum (2- 9)

Appendix 2

Reclassified Statement of Change in Net Position For the Years Ended September 30, XXXX, and XXXX

	Fiscal 2004	Fiscal 2003
1. Beginning Net Position Balance	X	X
2. Non-Federal Prior-Period Adjustments (Not Restated)	X	X
3. Federal Prior-Period Adjustments (Not Restated)	X	X
4. Adjusted Beginning Net Position Balance	X	X
5. Non-Federal Nonexchange Revenue:		
5.1. Individual income tax and tax withholdings	X	X
5.2. Corporation income taxes	X	X
5.3. Unemployment taxes	X	X
5.4. Excise taxes	X	X
5.5. Estate and gift taxes	X	X
5.6. Customs duties	X	X
5.7. Other taxes and receipts	X	X
5.8. Miscellaneous earned revenue	X	X
5.9. Total non-Federal nonexchange revenue	X	X
6. Federal Nonexchange Revenue	X	X
7. Budgetary Financing Sources:		
7.1. Appropriations received	X	X
7.2. Unexpended appropriations transferred in	X	X
7.3. Unexpended appropriations transferred out	X	X
7.4. Other adjustments (rescissions, etc.)	X	X
7.5. Appropriations used	X	X
7.6. Appropriation transfers-in	X	X
7.7. Appropriation transfers-out	X	X
7.8. Other financing sources	X	X
7.9. Total budgetary financing sources	X	X
8. Other Financing Sources:		
8.1. Transfers-in without reimbursement	X	X
8.2. Transfers-out without reimbursement	X	X
8.3. Imputed financing source	X	X
8.4. Total other financing sources	X	X
9. Net Cost of Operations	<u>X</u>	<u>X</u>
10. Ending Net Position Balance	<u><u>X</u></u>	<u><u>X</u></u>

Appendix 2

Statement of Changes in Net Position:

1. Beginning Net Position Balance

Beginning Net Position Balance includes the cumulative results of operations and cumulative unexpended appropriation balance as of the beginning of the fiscal year. The current period's beginning net position is always equal to the prior period's ending net position.

The net position beginning balances is equivalent to SGL accounts: 3100 - Unexpended Appropriations - Cumulative, 3108 – Unexpended Appropriations-Prior Period Adjustments – Restated, 3310 - Cumulative Results of Operations, 5708 – Expended Appropriations-prior Period Adjustments – Restated, and 7401 – Prior Period Adjustments – Restated..

2. Non-Federal Prior -Period Adjustments (Not Restated)

Non-Federal Prior-Period Adjustments (not restated) are accounting changes and error corrections, resulting from transactions with the public, that are accounted for as either debits or credits to net position.

Non-Federal Prior Period Adjustment (Not Restated) is equivalent to SGL account: 7400N - Prior-Period Adjustments – Not Restated.

3. Federal Prior -Period Adjustments (Not Restated) – Corresponds to RC 29

Federal Prior-Period Adjustments (not restated) are accounting changes and error corrections, resulting from transactions with another federal entity, that are accounted for as either debits or credits to net position.

Federal Prior Period Adjustment (Not Restated) is equivalent to SGL accounts: 7400F - Prior-Period Adjustments – Not Restated; 3109F – Unexpended Appropriations – Prior Period Adjustments – Not Restated and 5709F – Expended Appropriations – Prior Period Adjustments – Not Restated.

4. Adjusted Beginning Net Position Balance –

Calculated Line 1+/- 2 +/- 3

5. Non-Federal Nonexchange Revenue - Title

65.1 Individual Income Tax and Tax Withholdings

Individual Income Tax and Tax Withholdings (Nonfederal) includes:

- Individual Income Tax and Tax Withholdings Collected
- Individual Income Tax and Tax Withholdings Accrual Adjustment
- Individual Income Tax and Tax Withholdings Contra Revenue for Taxes
- Individual Income Tax and Tax Withholdings Refunds

Individual Income Tax and Tax Withholdings is equivalent to SGL accounts: 5800N – Tax Revenue Collected; 5801N – Tax Revenue Accrual Adjustment; 5809N – Contra Revenue for Taxes and 5890N – Tax Revenue Refunds, as it relates to individual income tax and tax withholdings.

5.2 Corporation Income Taxes

Corporation Income Taxes (Nonfederal) includes:

- Corporation Income Taxes Collected
- Corporation Income Taxes Accrual Adjustment
- Corporation Income Taxes Contra Revenue for Taxes
- Corporation Income Taxes Refunds

Corporation Income Taxes is equivalent to SGL accounts: 5800N – Tax Revenue Collected; 5801N – Tax Revenue Accrual Adjustment; 5809N – Contra Revenue for Taxes and 5890N – Tax Revenue Refunds, as it relates to corporation income tax.

5.3 Unemployment Taxes

Unemployment Taxes (Nonfederal) includes:

Appendix 2

- Unemployment Taxes Collected
- Unemployment Taxes Accrual Adjustment
- Unemployment Taxes Contra Revenue for Taxes
- Unemployment Taxes Refunds

Unemployment Taxes is equivalent to SGL accounts: 5800N – Tax Revenue Collected; 5801N – Tax Revenue Accrual Adjustment; 5809N – Contra Revenue for Taxes and 5890N – Tax Revenue Refunds, as it relates to unemployment tax.

5.4 Excise Taxes

Excise Taxes (Nonfederal) includes:

- Excise Taxes Collected
- Excise Taxes Accrual Adjustment
- Excise Taxes Contra Revenue for Taxes
- Excise Taxes Refunds

Excise Taxes is equivalent to SGL accounts: 5800N – Tax Revenue Collected; 5801N – Tax Revenue Accrual Adjustment; 5809N – Contra Revenue for Taxes and 5890N – Tax Revenue Refunds, as it relates to excise tax.

5.5 Estate and Gift Taxes

Estate and Gift Taxes (Nonfederal) includes:

- Estate and Gift Taxes Collected
- Estate and Gift Taxes Accrual Adjustment
- Estate and Gift Taxes Contra Revenue for Taxes
- Estate and Gift Taxes Refunds

Estate and Gift Taxes is equivalent to SGL accounts: 5800N – Tax Revenue Collected; 5801N – Tax Revenue Accrual Adjustment; 5809N – Contra Revenue for Taxes and 5890N – Tax Revenue Refunds, as it relates to estate and gift tax.

5.6 Customs Duties

Customs and Duties (Nonfederal) includes:

- Customs and Duties Collected
- Customs and Duties Accrual Adjustment
- Customs and Duties Contra Revenue
- Customs and Duties Refunds

Custom duties is equivalent to SGL accounts: 5800N – Tax Revenue Collected; 5801N – Tax Revenue Accrual Adjustment; 5809N – Contra Revenue for Taxes and 5890N – Tax Revenue Refunds, as it relates to custom duties.

5.7 Other Taxes and Receipts

The line item, Other Taxes and Receipts, is non-Federal nonexchange revenue (including gains and losses) not included above and not included in Miscellaneous Earned Revenue below.

Other Taxes and Receipts is equivalent to SGL accounts: 5800N – Tax Revenue Collected; 5801N – Tax Revenue Accrual Adjustment; 5809N – Contra Revenue for Taxes and 5890N – Tax Revenue Refunds, (as it relates to other taxes and receipts); 5310NT – Interest Revenue Other; 5319NT – Contra Revenue for Interest; 5320NT – Penalties, Fines, and Administrative Fees Revenue; 5329NT – Contra Revenues for Penalties, Fines, and Administrative Fees; 5400NT – Benefit Program Revenue; 5409NT – Contra Revenue for Benefit Program Revenue; 5600N – Donated Revenue; 5609N – Contra Revenue for Donations; 5610N – Donated Revenue – Nonfinancial Resources; 5619N – Contra Donated Revenue – Nonfinancial Resources; 5900NT – Other Revenue; 5909NT – Contra Revenue for Other Revenue; 5990NT – Collections for Other; 5991NT – Accrued Collections for Others; 7110NT – Gains on Disposition of Assets; 7111NT – Gains on Investments; 7180NT – Unrealized Gains; 7190NT – Other Gains; 7210NT – Losses on Disposition of Assets; 7211NT – Losses on Investments;; 7280NT – Unrealized Losses – 7290NT – Other Losses and 7500NT – distribution of Income – dividend.

5.8 Miscellaneous Earned Revenue

Appendix 2

Miscellaneous Earned Revenue is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods). According to Statement of Federal Financial Accounting Standards No. 7 (SFFAS #7), paragraph 45, such revenue collections occur only under exceptional circumstances. Examples of the items to be included in this line are the receipts from the spectrum auction or the receipts from the Outer Continental Shelf.

5.9 Total Non-Federal Nonexchange Revenue

Calculated Line — Sum (5.1 through 5.8)

6. Federal Nonexchange Revenue – Corresponds to RC 29

Federal Nonexchange Revenue includes all nonexchange revenue generated from transactions with other Government entities not included in any other reciprocal category.

Federal Nonexchange Revenue is equivalent to SGL accounts: 5800F – Tax Revenue Collected; 5801F – Tax Revenue Accrual Adjustment; 5809F – Contra Revenue for Taxes and 5890F – Tax Revenue Refunds, as it relates to custom duties

7. Budgetary Financing Sources

7.1 Appropriations Received – Corresponds to RC 29

The line item, Appropriations Received, is the amount of new appropriations received during the reporting period.

The federal appropriations received is equivalent to SGL account: 3101F - Unexpended Appropriations - Appropriations Received

7.2 Unexpended Appropriations Transferred In – Corresponds to RC 28

The line item, Unexpended Appropriations Transferred –In, is the amount of current or prior years unexpended appropriations transferred in during the reporting period.

The federal unexpended appropriations transferred-in is equivalent to SGL account: 3102F - Unexpended Appropriations - Transfers - In and

7.3 Unexpended Appropriations Transferred Out – Corresponds to RC 28

The line item, Unexpended Appropriations Transferred –Out, is the amount of current or prior years unexpended appropriations transferred out during the reporting period.

The federal unexpended appropriations transferred-out is equivalent to SGL account: 3103F - Unexpended Appropriations - Transfers Out

7.4 Other Adjustments (rescissions, etc.) – Corresponds to RC 29

Other Adjustments are the adjustments to unexpended appropriations from current or prior years during the reporting period.

The federal other adjustments (rescissions, etc) are equivalent to SGL accounts: 3106F - Unexpended Appropriations – Adjustments and 5790F – Other Financing Sources.

7.5 Appropriations Used– Corresponds to RC 29

Appropriations Used include unexpended appropriations – used and expended appropriations. The financing source appropriations used should be recorded when goods and services are received or benefits are provided by debiting Unexpended Appropriations – Used and crediting Expended Appropriations. Since dedicated tax receipts, earmarked receipts, and donations are reported as either exchange or nonexchange revenue, they are excluded from appropriations used.

The federal appropriations used are equivalent to SGL accounts: 3107F - Unexpended Appropriations - Used and 5700F - Expended Appropriations.

7.6 Appropriation Transfers-in – Corresponds to RC 19

The line item, Appropriation Transfers-in is the sum of:

Appendix 2

- Appropriated Earmarked Receipts Transferred In.
- Expenditure Financing Sources – Transfers-in.
- Nonexpenditure Financing Sources – Transfers-in.

The federal appropriation transfers-in is equivalent to SGL accounts: 5740F - Appropriated Earmarked Receipts Transferred In, 5750F - Expenditure Financing Sources - Transfers-In and 5755F - Nonexpenditure Financing Sources - Transfers – In.

7.7 Appropriation Transfers-out – Corresponds to RC 19

The line item, Appropriation Transfers-out is the sum of:

- Appropriated Earmarked Receipts Transferred Out.
- Expenditure Financing Sources – Transfers-out.
- Nonexpenditure Financing Sources – Transfers-out.

The federal appropriation transfers-in is equivalent to SGL accounts: 5745F - Appropriated Earmarked Receipts Transferred Out, 5760F - Expenditure Financing Sources - Transfers-Out, and 5765F - Nonexpenditure Financing Sources - Transfers-Out

7.8 Other Financing Sources– Corresponds to RC 29

All the Other Budgetary Financing Sources not included above are reported in this line item. The following are federal other budgetary financing sources:

- Other Financing Sources (Federal).
- Adjustment of Appropriations Used.
- Other Revenue (Federal and nonexchange)
- Contra revenue for Other Revenue (Federal and nonexchange)
- Gains on Disposition of Assets (Federal and nonexchange).
- Unrealized Gains – Investments (Federal and nonexchange).
- Other Gains (Federal and nonexchange).
- Losses on Disposition of Assets (Federal and nonexchange).
- Unrealized Losses – Investments (Federal and nonexchange).
- Other Losses (Federal and nonexchange).
- Distribution of Income – Dividend (Federal and nonexchange).
- Interest Revenue – Other
- Contra revenue for Interest
- Penalties, Fines and Administrative Fees Revenue
- Contra Revenue for Penalties, Fines and Administrative Fees Revenue

The federal other financing sources is equivalent to SGL accounts: 5310FT – Interest Revenue – Other; 5319FT – Contra Revenue for Interest; 5320FT – Penalties, Fines, and Administrative Fees; 5329FT – Contra Revenue for Penalties, Fines, and Administrative Fees Revenue; 5400FT – Benefit Program Revenue; 5409FT – Contra Revenue for Benefit Program Revenue; 5790F - Other Financing Sources, 5799F – Adjustments of Appropriations Used; 5900F – Other Revenue; 5909F – Contra Revenue for Other Revenue; 5990F – Collections for Others; 5991F – Accrued Collections for Others; 7110FT - Gains on Disposition of Assets, 7111FT- Gains on Investments; 7112FT – Gains on Borrowings; 7180FT - Unrealized Gains - Investments, 7190FT - Other Gains, 7210FT - Losses on Disposition of Assets, 7211FT – Losses on Investments; 7212FT – Losses on Borrowings; 7280FT - Unrealized Losses - Investments, 7290FT - Other Losses and 7500FT - Distribution of Income - Dividend

7.9 Total Budgetary Financing Sources

Calculated Line — 7.1 through 7.8

8. Other Financing Sources

8.1 Transfers-in Without Reimbursement – Corresponds to RC 18

Transfers-in Without Reimbursement are the amount of capitalized asset transfers in by funds without reimbursement.

Appendix 2

The federal transfers-in without reimbursement is equivalent to SGL account: 5720F - Financing Sources Transferred In Without Reimbursement

8.2 Transfers-out Without Reimbursement – Corresponds to RC 18

Transfers-out Without Reimbursement are transfers of capitalized asset transfers out by any funds without reimbursement.

The federal transfers out without reimbursement is equivalent to SGL account: 5730F - Financing Sources Transferred Out Without Reimbursement

8.3 Imputed Financing Source – Corresponds to RC 25

Imputed Financing Sources from costs absorbed by other Federal entities are inflows of resources that increase results of operations and offset imputed costs (subsidized costs). Imputed financing sources are recorded by receiving agencies in an amount equal to the imputed cost they record.

The federal imputed financing from costs absorbed by others is equivalent to SGL account: 5780F - Imputed Financing Sources

8.4 Total Other Financing Sources

Calculated Line — 8.1 through 8.3

9. Net Cost of Operations

Net Cost of Operations is fed directly from the Statement of Net Cost, line 13.

10. Ending Net Position Balance

Calculated Line — $4 + 5.9 + 6 + 7.9 + 8.4 + 9$

Appendix 3

Financial Report Footnotes

Notes to the FR Financial Statements include notes that tie directly to the closing package reclassified Balance Sheet and “other notes” that are required for the FR based on disclosure standards. Agencies are required to submit FR notes based on amounts in its reclassified non-Federal line items on the closing package Balance Sheet. Additional notes will be required based on disclosure standards (i.e. dedicated collections, commitments and contingencies).

The FR notes are directly linked to the amounts that have been reclassified and not necessarily to the footnotes in the audited financial statements. Thus agencies are not required to crosswalk from the audited financial statements footnotes to the FR notes in the CP.

<u>Cash and Other Monetary Assets</u>	Fiscal 20X4	Fiscal 20X3
Operating cash	X	X
Other cash	X	X
International monetary assets	X	X
Gold	X	X
Domestic monetary assets	X	X
Total cash and other monetary assets	<u>X</u>	<u>X</u>

<u>Other Related Information</u>	Fiscal 20X4	Fiscal 20X3
i. Compensating balances included in other cash	X	X
ii. IMF Letter of Credit – available balance	X	X
iii. Reserve Position in the IMF	X	X
iv. SDR Holdings – Exchange Stabilization Fund	X	X
v. SDR Certificates outstanding with the FRB	X	X
vi. Interest bearing liability to the IMF for SDR allocations	X	X
vii. Number of fine troy ounces of gold	X	X
viii. Market value of 1 fine troy ounce of gold	X	X
ix. Statutory price of 1 fine troy ounce of gold	X	X
x. Gold certificates	X	X
xi. Operating cash	X	X
xii. Describe nature of cash _____		

<u>Accounts Receivable</u>	Fiscal 20X4	Fiscal 20X3
Enter end-of-year balance (net)	<u>X</u>	<u>X</u>

<u>Other Related Information</u>	Fiscal 20X4	Fiscal 20X3
i. Amount of allowance	X	X
ii. Method used to calculate allowance _____		

Direct Loans and Loan Guarantees

List the direct loans and loan guarantees by programs.

For each direct loans program listed, enter the face value of loans outstanding, long-term cost of loans, net loans receivable (including foreclosed property and interest and penalties), components of subsidy expense, other adjustments, interest rate reestimates and technical/default reestimates.

Direct Loans – Amounts, by Programs:	Fiscal 20X4	Fiscal 20X3
Face value of loans outstanding	X	X
Long-term cost of loans	X	X
Net loans receivable	X	X
Subsidy expense and rate:	X	X
i. Interest subsidy costs	X X%	X X%
ii. Estimated default costs net of recoveries	X X%	X X%
iii. Present value of net fees collected	X X%	X X%
iv. Present value of other cashflows	X X%	X X%
Other adjustments	X	X

Appendix 3

Interest rate reestimates	X	X
Technical/default reestimates	X	X

For each loan guarantee program listed enter the face value of loans outstanding, long-term cost of loans, amount guaranteed by the Government, components of subsidy expense, other adjustments, interest rate reestimates and technical/default reestimates.

Loan Guarantees – Amounts, by Programs:	Fiscal 20X4	Fiscal 20X3
Face value of loans outstanding	X	X
Long-term cost of loans	X	X
Amount guaranteed by the Government	X	X
Subsidy expense and rate:	X	X
i. Interest subsidy costs	X X%	X X%
ii. Estimated default costs net of recoveries	X X%	X X%
iii. Present value of net fees collected	X X%	X X%
iv. Present value of other cashflows	X X%	X X%
Other adjustments	X	X
Interest rate reestimates	X	X
Technical/default reestimates	X	X

Other Related Information

- i. Current loan guarantee liability (SFFAS 1 par 83-86) X X
- ii. Non current loan guarantee liability X X
- iii. Enter the following information as it relates to modifications of loans receivable for each program (SFFAS No. 2, par. 56)

	Fiscal 20X4	Fiscal 20X3
(a) Discount rate used	X	X
(b) Basis for recognizing a gain or loss _____		
(c) Nature of modifications _____		

- iv. Enter the following information as it relates to acquisition of foreclosed assets in full or partial settlement of a direct or guaranteed loans receivable (SFFAS No. 3, par. 91)

	Fiscal 20X4	Fiscal 20X3
(a) Number of properties in the foreclosure process	X	X
(b) Number of properties held	X	X
(c) Average holding period for properties held	X	X
(d) Balances for property held:		
Pre-1992	X	X
Post 1991	X	X
(e) Restrictions on property _____		
(f) Valuation basis for foreclosed property _____		
(g) Changes from prior year's accounting method, if any _____		

- v. For significant fluctuations in subsidy rates provide analysis that explains the underlying causes for the fluctuations (SFFAS 18, par 11). _____
- vi. For significant and measurable effect on subsidy rates, subsidy expenses and subsidy reestimates provide explanation of events and changes in economic conditions, other risk factors, legislation, credit policies and subsidy estimation methodologies and assumptions (SFFAS 18, par 11). _____
- vii. For changes in legislation or credit policies include changes in borrowers' eligibility, the levels of fees or interest rates charges to borrowers, the maturity of loan terms, and the percentage of a private loan (SFFAS 18, par 11) _____
- viii. For changes whose effects are not measurable at the reporting date provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact (SFFAS 18, par. 11) _____

Appendix 3

Taxes Receivable

	Fiscal 20X4	Fiscal 20X3
Gross taxes receivable	X	X
Allowance for doubtful accounts	X	X
Taxes receivable, net	<u>X</u>	<u>X</u>

Other Related Information

	Fiscal 20X4	Fiscal 20X3
i. Interest on uncollectible accounts (SFFAS No. 1, par. 55)	X	X
ii. Disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved (SFFAS 7 par 65.1)		

iii. Method used to calculate allowance _____

Inventories and Related Property

Enter the yearend balances for the following categories of inventory (net):

	Fiscal 20X4	Fiscal 20X3
Inventory purchased for sale	X	X
Inventory held in reserve for future sale	X	X
Inventory held for repair	X	X
Inventory – excess, obsolete and unserviceable	X	X
Operating materials and supplies held for use	X	X
Operating materials and supplies held in reserve for future use	X	X
Operating materials and supplies excess, obsolete, and unserviceable	X	X
Stockpile materials	X	X
Seized property	X	X
Forfeited property	X	X
Other related property	X	X
Total inventories and related property	<u>X</u>	<u>X</u>

Inventories and Related Property – Allowance

Enter the yearend allowances for the following categories of inventory:

	Fiscal 20X4	Fiscal 20X3
Inventory purchased for sale	X	X
Inventory held in reserve for future sale	X	X
Inventory held for repair	X	X
Inventory – excess, obsolete, and unserviceable	X	X
Operating materials and supplies held for use	X	X
Operating materials and supplies held in reserve for future use	X	X
Operating materials and supplies excess, obsolete, and unserviceable	X	X
Stockpile materials	X	X
Seized property	X	X
Forfeited property	X	X
Other related property	X	X
Total allowance for inventories and related property	<u>X</u>	<u>X</u>

Appendix 3

Other Related Information

	Fiscal 20X4	Fiscal 20X3
i. Difference between stockpile material carrying amount and its estimated selling price	X	X
ii. Amount of inventory revalued by holding gains and losses	X	X
iii. Method used to calculate allowance _____		
iv. Enter the following information as it relates to inventory by category (SFFAS No. 3)		
(a) Restrictions on inventory _____		
(b) Changes from prior year's accounting method, if any _____		
(c) Basis for valuation _____		
(d) Decision criteria for categorizing inventory _____		
(e) Any changes in criteria for categorizing inventory _____		
v. Enter the following information as it relates to seized property (SFFAS No. 3, par. 66)		
(a) What constitutes a seizure? _____		
(b) General description of seized property _____		
(c) Method of disposal _____		
(d) Analysis of change in dollar value _____		
(e) Number of seized property:	Fiscal 20X4	Fiscal 20X3
-Beginning of year	X	X
-Seized during the year	X	X
-Disposed of during the year	X	X
vi. Enter the following information as it relates to forfeited property (SFFAS No. 3, par. 71, 78)		
(a) Analysis of change in dollar value _____		
(b) Number of forfeitures:	Fiscal 20X4	Fiscal 20X3
-Beginning of year	X	X
-Seized during the year	X	X
-Disposed of during the year	X	X
-Estimates of value to be distributed to other Federal agencies or State and local governments	X	X
vii. Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108, 109)		
(a) Basis for valuing including method and cost flow assumption _____		
(b) Changes from prior year's accounting method, if any _____		
(c) Restrictions _____		
(d) Analysis of change in dollar value _____		
(e) Volume of goods:	Fiscal 20X4	Fiscal 20X3
-Beginning of year	X	X
-Acquired during the year	X	X
-Disposed of during the year	X	X
-Estimate to be donated or transferred, received as a result of surrender of collateral related to nonrecourse loans outstanding	X	X
(f) Goods received as a result of surrender of Collateral related to nonrecourse loans Outstanding.	X	X
(g) Dollar value of purchase commitments	X	X
(h) Volume of purchase commitments	X	X

Property, Plant, and Equipment

Enter the cost as of the end of the year for each category of property, plant, and equipment

	Fiscal 20X4	Fiscal 20X3
Buildings, structures, and facilities	X	X

Appendix 3

Furniture, fixtures, and equipment	X	X
Construction in progress	X	X
Land and land improvements	X	X
Automated data processing software	X	X
Assets under capital lease	X	X
Leasehold improvements	X	X
Other property, plant, and equipment	<u>X</u>	<u>X</u>
Total property, plant, and equipment	<u><u>X</u></u>	<u><u>X</u></u>

Property, Plant, and Equipment

Enter the accumulated depreciation/amortization as of the end of the year for each category of property, plant, and equipment

	Fiscal 20X4	Fiscal 20X3
Buildings, structures, and facilities	X	X
Furniture, fixtures, and equipment	X	X
Construction in progress	X	X
Land and land improvements	X	X
Automated data processing software	X	X
Assets under capital lease	X	X
Leasehold improvements	X	X
Other property, plant, and equipment	<u>X</u>	<u>X</u>
Total accumulated depreciation/amortization property, plant, and equipment	<u><u>X</u></u>	<u><u>X</u></u>

Other Related Information

	Fiscal 20X4	Fiscal 20X3
i. Depreciation expense	X	X
ii. Enter the following information for each category of property, plant and equipment (SFFAS No. 6, par. 45, 94-98, 107-111, 118)		
	Fiscal 20X4	Fiscal 20X3
(a) Estimated useful life	X	X
(b) Capitalization thresholds	X	X
(c) Method of amortization/depreciation _____		
(d) Changes from prior year's capitalization threshold, if any _____		
(e) Restrictions on the use or convertibility of general property, plant, and equipment, if any _____		
(f) Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Fiscal 20X4	Fiscal 20X3
	X	X
(g) Estimated cleanup costs when general property, plant, and equipment is placed into service	X	X
(h) Changes in total estimated cleanup costs due to changes in law and technology	X	X
(i) Portion of the change in estimated costs due to changes in law and technology that is related to prior periods	X	X
(j) Method for assigning estimated cleanup cost to operating periods _____		
(k) Nature of estimates regarding possible changes to cleanup costs due to inflation, deflation, technology, or applicable laws and regulations _____		
(l) Applicable laws and regulations covering cleanup requirements _____		

Other Assets

	Fiscal 20X4	Fiscal 20X3
Advances and prepayments	X	X
Securities and investments	X	X

Appendix 3

Other	<u>X</u>	<u>X</u>
Total other assets	<u><u>X</u></u>	<u><u>X</u></u>

Other Related Information

Fiscal 20X4

Fiscal 20X3

- i. Provide a description and related amounts for balances that exceed \$1 billion in the other asset line _____

Accounts Payable

Fiscal 20X4

Fiscal 20X3

Enter end-of-year balance with non-Federal entities	<u>X</u>	<u>X</u>
Total accounts payable	<u><u>X</u></u>	<u><u>X</u></u>

Other Related Information

Fiscal 20X4

Fiscal 20X3

- | | | |
|---|---|---|
| i. Current accounts payable (SFFAS 1 par 83-86) | X | X |
| ii. Noncurrent accounts payable | X | X |
| iii. Accounts receivable for which the Government has taken formal responsibility for the related costs (SFFAS 5, par. 19-34) | X | X |

Federal Debt Securities Held by the Public

Treasury securities:	Fiscal 20X4	Fiscal 20X3
Marketable securities		
Treasury bills	X	X
Treasury notes	X	X
Treasury bonds	X	X
Non-marketable securities	<u>X</u>	<u>X</u>
Total Treasury securities	X	X
Unamortized premium on Treasury securities	X	X
Unamortized discount on Treasury securities	<u>X</u>	<u>X</u>
Total Treasury securities, net of unamortized premiums, and discounts	X	X

To be entered by other agencies issuing securities to the public:

Agency securities:	Fiscal 20X4	Fiscal 20X3
Securities at par	X	X
Unamortized premium on securities	X	X
Unamortized discount on securities	<u>X</u>	<u>X</u>
Total agency securities, net of unamortized premiums and discounts	<u>X</u>	<u>X</u>
Interest on the Public Debt	<u>X</u>	<u>X</u>

To be entered by agencies with Federal debt holdings. Treasury securities held by Government trust funds, revolving funds and special funds.

Investment in Federal debt Securities – par	X	X
Unamortized discounts	X	X
Unamortized premiums	X	X

Other Related Information:

Fiscal 20X4

Fiscal 20X3

- | | | |
|------------------------------------|---|---|
| i. Debt subject to statutory limit | X | X |
| ii. Statutory debt limit | X | X |

Appendix 3

iii. Unmatured marketable Treasury securities authorized to be redeemed – buybacks	X	X
iv. Premium at which securities were redeemed	X	X
v. Net change of Federal debt securities held by the public and accrued interest as it relates to buybacks	X	X
vi. Average interest rate:		
Marketable Securities:		
Treasury bills	X	X
Treasury notes	X	X
Treasury bonds	X	X
Non-marketable securities	X	X
vii. Current interest payable on debt (SFFAS 83-86)	X	X
viii. Noncurrent interest payable on debt	X	X

<u>Federal Employee and Veteran Benefits Payable</u>	Fiscal 20X4	Fiscal 20X3
Pension	X	X
Post-retirement health benefits	X	X
Veteran's compensation and burial benefits	X	X
Liability for other benefits	<u>X</u>	<u>X</u>
Total Federal employee and veteran benefits payable	<u>X</u>	<u>X</u>

To be completed for the amount entered for pension:

	Fiscal 20X4	Fiscal 20X3
Actuarial accrued pension liability – beginning of period	X	X
Normal costs	X	X
Interest on liability	X	X
Actuarial (gains)/losses	<u>X</u>	<u>X</u>
Total pension expense	X	X
Less benefits paid	<u>X</u>	<u>X</u>
Actuarial accrued pension liability – end of period	<u>X</u>	<u>X</u>

Significant assumptions used in determining pension liability and the related expense:

	Fiscal 20X4	Fiscal 20X3
Rate of interest	X	X
Rate of inflation	X	X
Projected salary increases	X	X

To be completed for the amount entered for post-retirement health benefits:

	Fiscal 20X4	Fiscal 20X3
Actuarial accrued post-retirement health benefits liability – beginning of period	X	X
Normal costs	X	X
Interest on liability	X	X
Actuarial (gains)/losses	<u>X</u>	<u>X</u>
Total post-retirement health benefits expense	X	X
Less claims paid	<u>X</u>	<u>X</u>
Actuarial accrued post-retirement health benefits liability – end of period	<u>X</u>	<u>X</u>

Significant assumptions used in determining post-retirement health benefits liability and the related expense

Fiscal 2004	Fiscal 2003
-------------	-------------

Appendix 3

Rate of interest	X	X
Rate of health care cost inflation	X	X

To be completed for the amount entered for Veterans Compensation and Burial Benefits:

	Fiscal 2004	Fiscal 2003
Veterans	X	X
Survivors	X	X
Burial Benefits	<u>X</u>	<u>X</u>
Total compensation and burial benefits payable	<u>X</u>	<u>X</u>
<u><i>Other Related Information</i></u>	Fiscal 2004	Fiscal 2003
i. Non-marketable Treasury securities held by TSP Fund	X	X
ii. Current Federal employee and Veterans Benefits Payable (SFFAS 1 par 83-86)	X	X
iii. Non-current Federal employee and Veterans Benefits Payable (SFFAS 1 par 83-86)	X	X
iv. Provide the following information as it relates to Whole Life Insurance (SFFAS No. 5, par. 117 and 121), - Components of liability for future benefits, explanation of its projected use, and any other potential use _____		
v. For pension plans that differ from CSRS, FERS and MRS, describe assumptions used (SFFAS 5, par 67) _____		
vi. Market value of pension of other retirement and benefits (ORB) investments and other market-based and marketable securities (SFFAS 5, par 68)	X	X

Pension and health costs – To be entered by the Office of Personnel Management (OPM)

	Fiscal 20X4	Fiscal 20X3
Gross cost with the public	X	X
Benefit program revenue with the public	X	X
Benefit program revenue Federal	X	X

Full time employees (FTE) for each agency – To be entered by the Office of Management and Budget (OMB)

	Fiscal 20X4
Department of Agriculture	X
Department of Commerce	X
Department of the Interior	X
Department of Justice	X
Department of Labor	X
Pension Benefits Guarantee Corporation	X
U.S. Postal Service	X
Department of State	X
Department of the Treasury	X
Office of Personnel Management	X
National Credit Union Administration	X
Federal Communications Commission	X
Social Security Administration	X
U.S. Nuclear Regulatory Commission	X
Department of Veteran Affairs	X
General Services Administration	X
National Science Foundation	X
Federal Deposit Insurance Corporation	X
Federal Emergency Management Agency	X
Railroad Retirement Board	X

Appendix 3

Tennessee Valley Authority	X
Environmental Protection Agency	X
Department of Transportation	X
Agency for International Development	X
Small Business Administration	X
Department of Health and Human Services	X
Farm Credit Administration	X
National Aeronautics and Space Administration	X
Export-Import Bank of the United States	X
Department of Housing and Urban Development	X
Department of Energy	X
Department of Education	X
Department of Defense	X
Securities and Exchange Commission	X
Smithsonian Institution	X
All other agencies	X

Environmental and Disposal Liabilities

	Fiscal 20X4	Fiscal 20X3
Input the type of environmental and disposal liabilities and related amounts.	<u>X</u>	<u>X</u>

Other Related Information

	Fiscal 20X4	Fiscal 20X3
i. Amount of operating and capital expenditures used to remediate legacy waste	X	X
ii. Current environmental and disposal liability (SFFAS 1 par 83-86)	X	X
iii. Noncurrent environmental and disposal liability	X	X
iv. Provide a description of the type of environmental and disposal liabilities identified.		

Benefits Due and Payable

	Fiscal 20X4	Fiscal 20X3
Federal Old-Age and Survivors Insurance	X	X
Federal Hospital Insurance (Medicare Part A)	X	X
Grants to States for Medicaid	X	X
Federal Supplementary Medical Insurance (Medicare Part B)	X	X
Federal Disability Insurance	X	X
Supplemental security income	X	X
Railroad retirement	X	X
Unemployment insurance	X	X
Other benefits	X	X
Total benefits due and payable	<u>X</u>	<u>X</u>

Other Related Information

	Fiscal 20X4	Fiscal 20X3
i. Current benefits due and payable (SFFAS 1 par 83-86)	X	X
ii. Noncurrent benefits due and payable	X	X

Other Liabilities

	Fiscal 20X4	Fiscal 20X3
Insurance programs	X	X
Deferred revenue	X	X
Accrued wages and benefits	X	X
Gold certificates	X	X
Other debt	X	X
Exchange Stabilization Fund	X	X
Deposited funds and undeposited collections	X	X

Appendix 3

Advances from foreign government	X	X
Contractual services	X	X
Energy Employees Occupational Illness Compensation Act	X	X
Advances from others	X	X
Other miscellaneous liabilities	X	X
Total other liabilities	<u>X</u>	<u>X</u>

Other Related Information

	Fiscal 20X4	Fiscal 20X3
i. Current other liabilities (SFFAS 1 par 83-86)	X	X
ii. Noncurrent other liabilities	X	X
iii. Provide a description and related amounts for balances that exceed \$2 billion in the other miscellaneous liabilities line _____		

- Summary of Significant Accounting Policies**

	Fiscal 20X4	Fiscal 20X3
(i) Treasury securities held by the public owned by the Federal Reserve Bank (FRB)	X	X
(ii) FRB earnings on Treasury securities	X	X
(iii) Significant events that occurred after the agency audited statements _____		

- Collections and Refunds of Federal Revenue**

- Table 1 – Collections of Federal Revenue – Report the Federal revenues collected during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the table below:

Collections of Federal Revenue for the Fiscal Year Ended September 30, 2004					
(In billions of dollars)	Federal Revenue Collections	Tax Year To Which Collections Relate			
		2004	2003	2002	Prior Years
Individual income and tax withholdings					
Corporation income taxes					
Unemployment taxes					
Excise taxes					
Estate and gift taxes					
Fees and licenses.....					
Railroad retirement taxes.....					
Federal Reserve earnings.....					
Fines, penalties, interest, and other taxes.....					
Custom duties					
Total					

- Table 2 – Federal Tax Refunds Disbursed – Report the Federal tax refunds during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the table below:

Federal Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2003					
(In billions of dollars)	Refunds Disbursed	Tax Year To Which Refunds Relate			
		2003	2002	2001	Prior Years

Appendix 3

Individual income and tax withholdings.....					
Corporation income taxes					
Unemployment taxes					
Excise taxes					
Estate and gift taxes					
Custom duties					
Other Taxes and receipts					
Total.....					

• **Prior Period Adjustments** – This note should include:

Amounts that adjusts beginning net position.

A description of adjustments that resulted from changes in accounting principles and all corrections of errors not restated.

A report stating the line items that were restated and the amount they were restated by, for all prior period adjustments/corrections of errors restated.

• **Commitments and Contingencies**

Commitments are long-term contractual agreements entered into by the Federal Government, such as operating leases and undelivered orders, that become liabilities when required actions or conditions under the agreements have occurred.

Contingencies are uncertain losses that do not meet liability recognition. (Liabilities that are “reasonably possibly”. If amounts do meet liability recognition, report them in the related liability account.)

Report the amount/estimate of possible liability or range of possible liability of commitments and contingencies for the following categories:

	Fiscal 20X4	Fiscal 20X3
Capital leases	X	X
Operating leases	X	X
Undelivered orders	X	X
Other commitments	X	X
Insurance	X	X
Unadjudicated claims	X	X
Other contingencies	X	X

Other Related Information

(i) Provide the following information in accordance with SFFAS No. 5, par. 106 and 114:

(a) Current amount and periodic changes of “risk assumed” (i.e., the present value of unpaid losses net of associated premiums based on risk inherent in the insurance or guarantee coverage) arising from insurance and guarantee programs. X X

(b) Indicators of the range of uncertainty around insurance related estimates and sensitivity of the estimates to changes in major assumptions. _____

(c) Statement if the estimate of possible liability cannot be made. _____

• **Dedicated Collections** – For the following trust funds:

Federal Old-Age and Survivors Insurance
 Civil Service Retirement and Disability
 Federal Hospital Insurance (Medicare Part A)
 Military Retirement
 Federal Disability Insurance
 Unemployment
 Federal Supplementary Medical Insurance (Medicare Part B)

Appendix 3

Highway Trust Fund
Railroad Retirement
Airport and Airway
Hazardous Substance Superfund
Black Lung Disability
All other investments (all other trust funds not separately identified above).

Provide the following information as it relates to the trust fund or other investments listed above:

	Fiscal 20X4	Fiscal 20X3
(i) Investment in Federal debt securities – par	X	X
Discounts on securities	X	X
Premium on securities	X	X
(ii) Fund balance with Treasury	X	X
(iii) Other Federal assets	X	X
(iv) Non-Federal assets	X	X
(v) Total assets	X	X
(vi) Liability due and payable to beneficiaries	X	X
(vii) Other liabilities	X	X
(viii) Total liabilities	X	X
(ix) Earned revenue		
Federal X	X	
With the public	X	X
(x) Nonexchange revenue		
Federal X	X	
With the public	X	X
(xi) Other financing sources	X	X
(xii) Other changes in fund balance	X	X
(xiii) Program expenses	X	X
(xiv) Other expenses	X	X
(xv) Net Position	X	X

Any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

(i) Revenues	X	X
(ii) Other financing sources	X	X
(iii) Costs	X	X

Other Related Information

Appendix 3

- (i) If disclosing the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85, in the agency's financial statements, then state the legal authority.
-

- **Indian Trust Funds** – To be reported by the Department of the Interior.

Report the receipts, disbursements and trust fund balances as of the end of the fiscal year for the Indian Tribes and Other Special Trust Fund the Individual Indian Monies Trust Fund.

**U.S. Government as Trustee for Indian Trust Funds
Held for Indian Tribes and Other Special Trust Funds
Statement of Changes in Trust Fund Balances**

(In millions of dollars)	2004	2003
Receipts	_____	_____
Disbursements.....	_____	_____
Receipts in excess of disbursements	_____	_____
Trust fund balances, beginning of year	_____	_____
Trust fund balances, end of year	=====	=====

**U.S. Government as Trustee for Indian Trust Funds
Held for Individual Indian Monies Trust Funds
Statement of Changes in Trust Fund Balances**

(In millions of dollars)	2004	2003
Receipts	_____	_____
Disbursements.....	_____	_____
Receipts in excess of disbursements	_____	_____
Trust fund balances, beginning of year	_____	_____
Trust fund balances, end of year	=====	=====

Appendix 4

Other Information

Net Cost Statement

Provide the following information for goods and services provided to the public (SFFAS 7 par 46)

- (i) Pricing policy that differs from full cost or market pricing _____
- (ii) The possible effect on demand and revenue if prices were raised to reflect market or full cost _____
- (iii.) Prices set by law or executive order not based on full cost or market and possible effect _____
- (iv) Full amount of any expected loss when goods or services are made or provided to order _____

• Statement of Operations and Changes in Net Position

(i) Nonexchange revenue – Provide the specific potential accruals that are not made as a result of using the modified cash basis of accounting (SFFAS 7 par. 64-65):

FY 2003	FY 2004
X	X

(ii) Taxes - The practical and inherent limitations affecting the accrual of taxes and duties (SFFAS 7 par. 64).

_____.

Capitalized Assets:

Provide the following information as it relates to capitalize assets:

	FY 2003	FY 2004
Capitalized assets from the Public	X	X
Capitalized assets from federal agencies	X	X

For capitalized assets from federal agencies, provide the federal trading partner and amounts:

	FY 2003	FY 2004
General Service Administration	X	X
Department of Education	X	X
Department of Defense	X	X
Department of Interior	X	X
Department of Justice	X	X
All other departments	X	X

Taxes:

Provide the information as it relates to taxes (SFFAS 7 par. 67-69).

- (a) Estimated realizable value of compliance assessments as of the end of the period.
- (b) Estimated realizable value of pre-assessment work-in-progress.
- (c) Changes in (a) and (b) above.
- (d) Other claims for refunds not yet accrued but likely to be paid.
- (e) Management's best estimate of unasserted claims for refunds.
- (f) Changes in (d) and (e) above.
- (g) Amount of assessments written off that continue to be statutorily collectible.
- (h) Explicit definitions of estimated amounts of the size of the tax gap.
- (i) Appropriate explanations of the limited reliability of the estimates of the size of the tax gap.
- (j) Cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.

Stewardship Information:

Stewardship Land –

List the categories for Stewardship land:

For each category of stewardship land provide the following (SFFAS 9 par. 81):

(i) Number of physical units acquired during the year	X	X
(ii) Cost of stewardship land acquired	X	X
(iii) Number of physical units withdrawn during the year	X	X

Appendix 4

(iv) Number of physical units at the end of the year	X	X	
(v) Method of acquisition	X	X	
(vi) Method of withdraw		X	X
(vii) Predominate use of stewardship land			
(viii) Condition of stewardship land			
(ix) A discussion of the major issues if condition or deferred maintenance is reported			

• **Heritage Assets** – For each type of heritage assets provide:

(i) Cost of heritage asset acquired	X	X
(ii) Number of physical units added during the fiscal year	X	X
(iii) Number of physical units withdrawn during the fiscal year	X	X
(iv) Number of heritage assets as of the end of the fiscal year.	X	X

i. Collection-type – Provide the following information for Collection-Type Heritage Assets:

a. Number of objects for public exhibition at the Smithsonian	X	X
b. Number of items at the Library of Congress	X	X
c. Cubic feet of records at the National Archives	X	X

ii. Natural – Provide the following information for Natural Heritage Assets:

- Acres of wilderness areas managed by the Department of the Interior (DOI).
- Acres of wilderness areas in the United States.
- Miles of scenic rivers managed by DOI.
- Miles of scenic rivers in the United States.
- Number of natural landmarks managed by the National Park Service.
- Number of natural landmarks managed by the Bureau of Land Management
- Number of natural landmarks managed by Fish and Wildlife Service
- Number of national forests managed by the U.S. Forest Service.
- Number of national grasslands managed by the U.S. Forest Service.
- Acres of public land with national grasslands.

iii. Cultural – Provide the following information for Cultural Heritage Assets:

- Historic sites and structures encompassed by U.S. Forest Service land.
- American military cemeteries on foreign soil managed by the American Battle Monuments Commission.
- Standalone memorials managed by the American Battle Monuments Commission.
- Archeological sites managed by the National Park Service.
- Archeological sites managed by the other bureaus in DOI.

Other Related Information

- (i) Provide the following information as it relates to each type of heritage assets (SFFAS No. 8, par. 50):
- (a) Description of methods of acquisition of heritage assets _____
- (b) Description of methods of withdrawal of heritage assets _____
- (c) Condition of heritage assets _____

Stewardship Responsibilities:

• **United States Statement of Social Insurance** –

Present value of long-range actuarial projections for the following social insurance programs.

- Federal Old-Age , Survivors and Disability Insurance (Social Security)
- Federal Hospital Insurance (Medicare Part A)
- Federal Supplementary Medical Insurance (Medicare Part B)
- Railroad Retirement
- Black Lung (Part C)

Appendix 4

- **Notes to the United States Statement of Social Insurance**

Provide a description of the actuarial projections for the programs in the United States Statement of Social Insurance.

- **Program Sustainability**

Provides a description of the viability of the social insurance programs in the Statement of Social Insurance.

- **Trust Fund Financing**

Depicts how the trust funds are financed.

- **Social Security –**

Charts:

- Report in nominal dollars the actuarial estimates of combined OASDI annual income (excluding interest) and expenditures for the years 1962-2077.
- Report the estimated OASDI annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 1962-2077.
- Report the estimated OASDI income (excluding interest) and expenditures as a percentage of Gross Domestic Product (GDP) for the years 1962-2077.
- Report the number of OASDI beneficiaries for every 100 covered workers for the years 1962-2077.

Tables:

- Social Security Intermediate Assumptions – Report the following data for the years 2003-2072 in 5-year intervals:
 - i. Total fertility rate.
 - ii. Age-sex-adjusted death rate (per 100,000).
 - iii. Period life expectancy at birth.
 - iv. Net annual immigration (persons per year).
 - v. Real-wage differential (percentage points).
 - vi. Average annual percentage change in:
 - a. Average annual wage in covered employment.
 - b. Consumer Price Index (CPI).
 - c. Real GDP.
 - vii. Average annual interest rate.
- Present Value of Estimated OASDI Expenditures in Excess of Income With Various Death Rate Assumptions – Report the various death rate assumptions about future reductions in death rates and the related expenditures in excess of income for the valuation period 2003-2078.
- Present Value of Estimated OASDI Expenditures in Excess of Income With Various Ultimate Real-Wage Assumptions – Report the various ultimate real-wage assumptions and the related expenditures in excess of income for the valuation period 2003-2078.
- Present Value of Estimated OASDI Expenditures in Excess of Income With Various Ultimate Total Fertility Rate Assumptions – Report the various ultimate total fertility rate assumptions and the related expenditures in excess of income for the valuation period 2003-2078.
- Present Value of Estimated OASDI Expenditures in Excess of Income With Various Ultimate CPI-Increase Assumptions – Report the various ultimate CPI-Increase assumptions and the related expenditures in excess of income for the valuation period 2003-2078.
- Other significant individual assumptions.

- **Hospital Insurance – Medicare Part A**

Charts – Cashflow Projections:

Appendix 4

Report the present value of actuarial estimates of Medicare Part A income (excluding interest) and expenditures for the years 2002-2077 (75 years).

- Report the estimated Medicare Part A income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2002-2077(75 years).
- Report the estimated Medicare Part A income (excluding interest) and expenditures as a percentage of GDP for the years 2002-2077 (75 years).
- Report the number of Medicare Part A beneficiaries for every 100 covered workers for the years 2002-2077 (75 years).

Tables – Actuarial Assumptions and Sensitivity Analysis:

- Medicare Intermediate Assumptions – Report the following data for the years 2003-2077 in 5-year intervals:
 - i. Fertility rate.
 - ii. Net immigration.
 - iii. Real wage differential.
 - iv. Annual percentage change in:
 - a. Wages.
 - b. CPI.
 - c. Real GDP.
 - v. Real interest rate.
- Present Value of Estimated Medicare Part A Expenditures in Excess of Income Under Various Health Care Cost Assumptions – Report the various health care growth rate assumptions and the related present value of estimated Medicare Part A expenditures in excess of income.
- Present Value of Estimated Medicare Part A Expenditures in Excess of Income Under Various Fertility Rate Assumptions – Report the various fertility rate assumptions and the related present value of estimated Medicare Part A expenditures in excess of income.
- Present Value of Estimated Medicare Part A Expenditures in Excess of Income Under Various Real-Wage Assumptions – Report the ultimate percentage increase in wages – CPI, various real-wage differential assumptions and the related present value of estimated Medicare Part A expenditures in excess of income.
- Other significant individual assumptions.

• Federal Supplementary Medical Insurance – Medicare Part B

Charts:

- Report in nominal dollars the actuarial estimates of Medicare Part B premium income and disbursements for the years 2004-2078.
- Report Medicare Part B premium income and expenditures as a percentage of GDP for the years 2004-2078.
- Other significant individual assumptions.

• Railroad Retirement

Chart:

- Report the estimated railroad retirement income (excluding interest) and expenditures for the years 2004-2078.

Table:

- Railroad Retirement Program Actuarial Surplus or (Deficiency) Under Employment Assumption 2 – Report the estimated future expenditures and the estimated future income received from or on behalf of:
 - i. Former employees and dependents.
 - ii. Current employees and dependents.
 - iii. Future employees and dependents.

Other information:

Year/s when cash outflow exceeds inflow _____

Provide an explanation of the significance of the cash flow "cross-over points" _____

Appendix 4

- **Black Lung (Part C)**

Chart:

- Estimated Black Lung Expenditures and Excise Tax collections – Report the estimated Black Lung expenditures (excluding interest payments) and excise tax collections for the years 2004-2042.

- **Unemployment Insurance**

Chart:

- Report the projected cash inflows and outflows for the period 2004-2015 using the following expected economic conditions, and scenarios:
 - i. expected economic conditions
 - ii. mild recessionary unemployment scenario
 - iii. deep recessionary unemployment scenario

Tables:

- Estimated Unemployment Trust Fund contributions and expenditures (expected economic conditions) – Report the estimated Unemployment Trust Fund contributions and expenditures for the period 2004-2015 under the expected economic conditions.
- Unemployment Trust Fund Solvency – Report the years of unemployment benefits held in reserve for each State.

Other information:

Year/s when cash outflow exceeds inflow _____

Provide an explanation of the significance of the cash flow "cross-over points" _____

Stewardship Investments

- **Investments in Non-Federal Physical Property** – Report the total investment for nonfederal physical property for the last five years.

Other Related Information

Provide the amount and a description of federally -owned physical property transferred to state and local governments.

Provide a description of the major programs of federal investments in nonfederal property (SFFAS 8 par. 84-87):

- **Investments in human capital** – Report the total investment for human capital for the last five years.

Other Related Information

Provide a description of the major programs of Federal investments in human capital (SFFAS No.8, par. 93-94)

- **Research and development** – Report the total investment for each of the following research categories for the last five years:
 - Investments in basic research.
 - Investments in applied research.
 - Investments in development.

Other Related Information

Appendix 4

Provide a description of the major programs of Federal investments in research and development (SFFAS No. 8, par. 99-100) _____

Supplemental Information:

- **Deferred Maintenance** – Report the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition for the following asset categories.

(i) Buildings, structures, and facilities.	X	X
(ii) Furniture, fixtures, and equipment	X	X
(iii) Assets under capital lease	X	X
(iv) General property, plant, and equipment land	X	X
(v) Heritage Assets:		
(a) Collection type	X	X
(b) Natural	X	X
(c) Cultural	X	X
(vi) Stewardship land	X	X

Other Related Information

- (i) For each asset category report:
 - a. Method for measuring deferred maintenance
 - b. Definition of critical and non critical deferred maintenance
- (ii) Provide the following information if the total life-cycle cost is used (SFFAS No. 6, par. 83):
 - (a) Original date of maintenance forecast and explanation for any changes to forecast.
 - (b) Prior year balance of cumulative deferred maintenance amount.
 - (c) Dollar amount of maintenance that was defined by professionals who designed, built, or managed the property, plant, and equipment as required maintenance for the period.
 - (d) Dollar amount of maintenance actually performed during the period.
 - (e) Difference between forecast and actual maintenance.
 - (f) Adjustments to scheduled amounts deemed necessary by property, plant, and equipment managers.
 - (g) Ending cumulative balance for the period for each major class of asset experiencing deferred maintenance.
- (iii) Provide the following information if the condition assessment survey method is used (SFFAS No. 6, par. 83):
 - (a) Description of requirements or standards for acceptable operating condition.
 - (b) Changes in the condition requirements or standards.
 - (c) Asset condition and a range estimate of dollar amount of maintenance needed to return it to its acceptable operating condition
- **Unexpended Budget Authority** – To be reported by OMB.

(i) Total Unobligated budget authority balance	X	X
(ii) Total obligated budget authority balance	X	X
- **Tax Burden** –
 - (i) Tax burden, percentage of gross income.
 - (ii) Average tax per return.
 - (iii) Percent of total deductions on taxable income.
 - (iv) Percent of total credits against tax liability for Individual Income Tax Returns and Corporation Income Tax Returns based on the size of Adjusted Gross Income.
- **Other Information** –

Report the estimated amounts that may be paid out as other claims for tax refunds.

(i) Estimated payout (including principal and interest) for claims pending judicial review by the Federal courts	X	X
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Appendix 4

(ii) Claims under appeal	X	X
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Appendix 5

Reciprocal Categories

The chart below contains a complete list of reciprocal categories for agency use in preparing their closing package financial statements in the governmentwide financial report system. The financial statement line items contained in the closing package financial statements are shown by reciprocal category number. The first column, titled “Financial Statement”, refers to the closing package financial statement to which the category relates. The categories assist agencies in reclassifying their agency’s Federal line items to the proper closing package line items. Additionally, they facilitate eliminations and analysis of all reciprocal category data in the GFRS at the governmentwide level. Category 29, contains all line items for which reciprocal line items do not exist. These line items are eliminated against “Unreconciled transactions affecting the change in Net Position” at the governmentwide level.

BS = Balance Sheet; SONC = Statement of Net Cost; SOCNP = Statement of Changes in Net Position

Financial Statement	Category	Reciprocal Line Item A	Reciprocal Line Item B
BS	01	Investments	Debt
BS	02	Interest Receivable	Interest Payable
SONC	03	Federal Securities interest expense – Investments	Federal Securities interest revenues - Investments
SONC	05	Borrowings interest expense	Borrowings interest revenues
SONC	06	Borrowings losses	Borrowings gains
SONC	10	Interest expense	Interest revenues
BS	17	Loans receivable	Loans payable
SOCNP	18	Transfers-in without reimbursement	Transfers-out without reimbursement
SOCNP	19	Appropriations Transfers-in	Appropriations Transfers-out
BS	21	Benefit Program Contributions Receivable	Benefit Program Contributions Payable
BS	22	Accounts Receivable	Accounts Payable
BS	23	Advances to others and Prepayments	Advances from others and Deferred Credits
SONC	24	Buy/Sell costs	Buy/Sell revenues
SONC/ SOCNP	25	Imputed Cost	Imputed financing source
SONC	26	Benefit program costs	Benefit program revenues
BS	27	Transfers receivable	Transfers payable
SOCNP	28	Unexpended Appropriations Transferred-out	Unexpended Appropriations Transferred-in

RC 29 - No reciprocal line items

- BS - Fund balance with Treasury
- BS - Other assets (without reciprocals)
- BS - Other liabilities (without reciprocals)
- SONC - Other costs (without reciprocals)
- SONC - Other revenues (without reciprocals)
- SOCNP - Federal nonexchange revenue
- SOCNP - Appropriations received
- SOCNP - Appropriations used
- SOCNP - Other financing sources
- SOCNP - Other adjustments (rescissions, etc.)
- SOCNP - Prior-Period Adjustments

The following pages depict a sample reclassified Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for “Agency A” as well as the related identification of trading partners for the “Accounts Receivable” line item on the Balance Sheet, the “Other Revenues” line on the Statement of Net Cost and the “Imputed Financing Source” line on the Statement of Changes in Net Position. A complete list of all trading partner department codes can be found on the last page of this appendix.

Appendix 5
Agency A
Reclassified Balance Sheet
As of September 30, 200X and 200Y

	Fiscal 200X	Fiscal 200Y
1. Assets:		
2. Non-Federal		
2.1. Cash and other monetary assets		X
2.2. Accounts receivable, net	8,972	X
2.3. Loans receivable		X
2.4. Taxes receivable		X
2.5. Inventory and related property	2,208,064	X
2.6. Property, plant, and equipment	34,973,293	X
2.7. Other assets	44,907	X
2.8. Total non-Federal assets	37,235,236	X
3. Federal		
3.1. Fund balance with Treasury	6,766,494	X
3.2. Investments	17,083	X
3.3. <i>Accounts receivable</i> *	53,544	X
3.4. Interest receivable		X
3.5. Loans receivable		X
3.6. Transfers receivable		X
3.7. Benefit Program Contribution Receivable		X
3.8. Advances to others and prepayments	21,274	X
3.9. Other assets (without reciprocals)		X
3.10. Total Federal assets	6,858,395	X
4. Total Assets	<u>44,093,631</u>	X
5. Liabilities:		
6. Non-Federal		
6.1. Accounts payable	2,372,704	X
6.2. Federal debt securities held by the public		X
6.3. Federal employee and veteran benefits payable	67,280	X
6.4. Environmental and disposal liabilities	1,271,937	X
6.5. Benefits due and payable		X
6.6. Loan guarantee liabilities		X
6.7. Other liabilities	305,270	X
6.8. Total non-Federal liabilities	4,017,191	X
7. Federal		
7.1. Accounts payable	181,244	X
7.2. Debt		X
7.3. Interest payable		X
7.4. Loans payable		X
7.5. Transfers payable		X
7.6. Benefit Program Contribution Payable		X
7.7. Advances from others and deferred credits		X
7.8. Other liabilities (without reciprocals)	232,713	X
7.9. Total Federal liabilities	413,957	X
8. Total Liabilities	4,431,148	X
9. Net Position:		
9.1. Unexpended appropriations – cumulative	3,903,145	X
9.2. Cumulative results of operations	35,759,338	X
10. Total Net Position	<u>44,093,631</u>	X

Appendix 5

Agency A

**Line 3.3 Accounts Receivable – Amounts by Trading Partner Codes
(To be Eliminated in the Consolidation of the U.S. Financial Report)**

(In Thousands)

Balance Sheet Line Item 3.3 Accounts Receivable:	<u>FY200X</u>	<u>FY200Y</u>
	53,544	XXX

<u>Code</u>	<u>Department or Agency</u>	<u>FY2004</u>	<u>FY2003</u>
1500	Department of Justice	10,216	XXX
1602	Pension Benefit Guarantee Corporation	8,537	XXX
1900	Department of State	11,698	
3100	U.S. Nuclear Regulatory Commission		XX
4700	General Services Administration	22,265	
6000	Railroad Retirement Board	<u>5,547</u>	<u>XX</u>
	Total Federal Accounts Receivable	58,263	XXX
	<i>Amount from Balance Sheet</i>	<u>53,544</u>	<u>XXX</u>
9999	Unidentified (Calculated)	4,719	XX

Appendix 5
Reclassified Statement of Net Cost
For the years ended September 30, XXXX, and XXXX
(In Thousands)
Fiscal 2004 Fiscal 2003

1. Gross Cost:		
2. Department Total Gross Cost	15,068,551	X
3. Non-Federal Gross Cost	13,615,812	X
4. Interest on Debt Held by the Public	X	X
5. Total Non-Federal Gross Cost	13,615,812	X
6. Federal Gross Cost		
6.1. Benefit program costs	X	X
6.2. Imputed costs	70	
6.3. Buy/sell costs	1,325,000	X
6.4. Federal securities interest expense - Investments	X	X
6.5. Borrowings interest expense	X	X
6.6. Borrowings gains	X	X
6.7. Borrowings losses	X	X
6.8. Other costs (without reciprocals)	127,669	X
6.9. Interest expense	<u>X</u>	<u>X</u>
7. Total Federal Gross Cost	1,452,739	X
8. Earned Revenue:		
9. Department Total Earned Revenue	730,880	X
10. Non-Federal Earned Revenue	58,528	X
11. Federal Earned Revenue		
11.1. Benefit program revenues	X	X
11.2. Buy/sell revenues	601,268	X
11.3. Federal securities interest revenue - Investments	X	X
11.4. Borrowings interest revenues	X	X
11.5. Other revenues (without reciprocals)	32,159	X
11.6. Interest revenues	<u>38,925</u>	<u>X</u>
12. Total Federal Earned Revenue	672,352	X
13. Net Cost	<u>14,337,671</u>	<u>X</u>

Appendix 5
Agency A
Line 11.5 Other Revenues (without reciprocals) – Amounts by Trading Partner
Codes
(To be Eliminated in the Consolidation of the U.S. Financial Report)
(In Thousands)

	<u>FY200X</u>	<u>FY200Y</u>
Statement of Net Cost Line Item 11.5 Other Revenues:	32,159	XXX

<u>Code</u>	<u>Department or Agency</u>	<u>FY2004</u>	<u>FY2003</u>
1500	Department of Justice	7,012	XXX
1602	Pension Benefit Guarantee Corporation	8,537	XXX
1900	Department of State	11,698	
3100	U.S. Nuclear Regulatory Commission		XX
4700	General Services Administration	206	
6000	Railroad Retirement Board	<u>5,547</u>	<u>XX</u>
	Total Other Revenues (without reciprocals)	33000	XXX
	<i>Amount from St of Net Cost</i>	<u>32,159</u>	<u>XXX</u>
9999	Unidentified (Calculated)	841	XX

Appendix 5

Reclassified Statement of Change in Net Position For the Years Ended September 30, XXXX, and XXXX (In Thousands)

	Fiscal 2004	Fiscal 2003
1. Beginning Net Position Balance	39,211,284	X
2. Non-Federal Prior-Period Adjustments (Not Restated)	X	X
3. Federal Prior-Period Adjustments (Not Restated)	X	X
4. Adjusted Beginning Net Position Balance	X	X
5. Non-Federal Nonexchange Revenue:		
5.1. Individual income tax and tax withholdings	X	X
5.2. Corporation income taxes	X	X
5.3. Unemployment taxes	X	X
5.4. Excise taxes	X	X
5.5. Estate and gift taxes	X	X
5.6. Customs duties	X	X
5.7. Other taxes and receipts	378	X
5.8. Miscellaneous earned revenue	X	X
5.9. Total non-Federal nonexchange revenue	378	X
6. Federal Nonexchange Revenue	837	X
7. Budgetary Financing Sources:		
7.1. Appropriations received	14,902,826	X
7.2. Unexpended appropriations transferred in	X	X
7.3. Unexpended appropriations transferred out	X	X
7.4. Other adjustments (rescissions, etc.)	43,204	X
7.5. Appropriations used	X	X
7.6. Appropriation transfers-in	X	X
7.7. Appropriation transfers-out	X	X
7.8. Other financing sources	X	X
7.9. Total budgetary financing sources	14,859,622	X
8. Other Financing Sources:		
8.1. Transfers-in without reimbursement	302,574	X
8.2. Transfers-out without reimbursement	586,975	X
8.3. Imputed financing source	212,434	X
8.4. Total other financing sources	-71,967	X
9. Net Cost of Operations	<u>14,337,671</u>	X
10. Ending Net Position Balance	<u><u>39,662,483</u></u>	X

Appendix 5
Agency A
Line 9.3 Imputed Financing Source – Amounts by Trading Partner Codes
(To be Eliminated in the Consolidation of the U.S. Financial Report)
(In Thousands)

	<u>FY200X</u>	<u>FY200Y</u>
St of Changes in Net Position Line Item 9.3 Imputed Financing:	212,434	XXX

<u>Code</u>	<u>Department or Agency</u>	<u>FY2004</u>	<u>FY2003</u>
1500	Department of Justice	100,216	XXX
1602	Pension Benefit Guarantee Corporation	50,612	XXX
1900	Department of State	41,951	
3100	U.S. Nuclear Regulatory Commission	2,514	XX
4700	General Services Administration	306	
6000	Railroad Retirement Board	<u>15,458</u>	<u>XX</u>
	Total Imputed Financing Source	211,057	XXX
	<i>Amount from St. of Changes</i>	<u>212,434</u>	<u>XXX</u>
9999	Unidentified (Calculated)	1,377	XX

Appendix 5
Federal Trading Partner Department Codes

Transactions with any Department of Defense entity should be identified as DE 00. This includes Department of the Air Force, Department of the Navy, Department of the Army, Defense agencies and U.S. Army Corps of Engineers.

Code	Department or Agency
1200	Department of Agriculture
1300	Department of Commerce
1400	Department of Interior
1500	Department of Justice
1601	Department of Labor
1602	Pension Benefit Guarantee Corporation
1800	United States Postal Service
1900	Department of State
2000	Department of the Treasury
2400	Office of Personnel Management
2500	National Credit Union Administration
2700	Federal Communications Commission
2800	Social Security Administration
3100	U.S. Nuclear Regulatory Commission
3300	Smithsonian Institution
3600	Department of Veteran Affairs
4700	General Services Administration
4900	National Science Foundation
5000	Securities and Exchange Commission
5100	Federal Deposit Insurance Corporation
6000	Railroad Retirement Board
6400	Tennessee Valley Authority
6800	Environmental Protection Agency
6900	Department of Transportation
7000	Department of Homeland Security
7200	Agency for International Development
7300	Small Business Administration
7500	Department of Health and Human Services
7802	Farm Credit System Insurance Corporation
8000	National Aeronautics and Space Administration
8300	Export-Import Bank of the United States
8600	Department of Housing and Urban Development
8900	Department of Energy
9100	Department of Education
DE00	Department of Defense
9900	Treasury General Fund
9500	Independent and Other Agencies
9999	Unidentified

Agency A Reclassification Entry Summary

Reclass Entry No.*	Line Item**	Debit	Credit
Balance Sheet			
R-1	<i>Fund Balance With Treasury (F)</i>		6,766,494
R-1	Fund Balance With Treasury (F)	6,766,494	
R-2	<i>Investments (F)</i>		17,083
R-2	Investments (F)	17,083	
R-3	<i>Accounts Receivable, Net (F)</i>		53,544
R-3	Accounts Receivable, Net (F)	53,544	
R-4	<i>Advances and Prepaid Expenses(F)</i>		21,274
R-4	Advances to Others and Prepayments (F)	21,274	
R-5	<i>Accounts Receivable, Net</i>		8,972
R-5	Accounts Receivable, Net	8,972	
R-6	<i>Inventory and Related Property, Net</i>		2,208,064
R-6	Inventory and Related Property	2,208,064	
R-7	<i>Property, Plant, and Equipment, Net</i>		34,973,293
R-7	Property, Plant, and Equipment	34,973,293	
R-8	<i>Advances and Prepayments</i>		44,907
R-8	Other Assets	44,907	
R-9	<i>Accounts Payable (F)</i>	181,244	
R-9	Accounts Payable (F)		181,244
R-10	<i>Other Liabilities (F)</i>	232,713	
R-10	Other Liabilities (with reciprocals) (F)		232,713
R-11	<i>Accounts Payable</i>	2,326,774	
R-11	Accounts Payable		2,326,774
R-12	<i>Other Liabilities</i>	418,480	
R-12	Accounts Payable		45,930
R-12	Federal Employee and Veteran Benefits Payable		67,280
R-12	Other Liabilities		305,270
R-13	<i>Environmental Cleanup Costs</i>	1,271,937	
R-13	Environmental and Disposal Liabilities		1,271,937
R-14	<i>Unexpended Appropriations</i>	3,903,145	
R-14	Unexpended Appropriations - cumulative		3,903,145
R-15	<i>Cumulative Results of Operations</i>	35,759,338	
R-15	Cumulative Results of Operations		35,759,338
St. of Net Cost			
R-16	Non-Federal Gross Cost	13,615,812	
R-16	Imputed Costs (F)	70	
R-16	Buy/Sell Costs (F)	1,325,000	
R-16	Other Costs (F)	127,669	
R-16	<i>Total Gross Cost</i>		15,068,551

Agency A Reclassification Entry Summary

Reclass Entry No.*	Line Item**	Debit	Credit
R-17	<i>Total Earned Revenue</i>	730,880	
R-17	Non-Federal Earned Revenue		58,528
R-17	Buy/Sell Revenues (F)		601,268
R-17	Other Revenues (F)		32,159
R-17	Interest Revenues (F)		38,925
St. of Changes In Net Position			
R-18	<i>Beginning Balance</i>	39,211,284	
R-18	Beginning net position		39,211,284
R-19	<i>Appropriations Received (F)</i>	14,902,826	
R-19	Appropriations Received (F)		14,902,826
R-20	<i>Appropriations Used</i>	14,282,068	
R-20	<i>Appropriations Used</i>		14,282,068
R-20	Appropriations Used (F)	14,282,068	
R-20	Appropriations Used (F)		14,282,068
R-21	Other Adjustments (recissions etc) (F)		
R-21	<i>Unexpended Appropriations - Adjustments (F)</i>		43,204
R-22	<i>Nonexchange Revenue</i>	1,212	
R-22	Other taxes and receepts		375
R-22	Federal nonexchange revenue (F)		837
R-23	<i>Donations</i>	3	
R-23	Other taxes and receipts		3
R-24	Transfers In without reimbursement (F)		302,574
R-24	Transfers Out without reimbursement (F)	586,975	
R-24	<i>Transfers In/Out without reimbursement</i>		284,401
R-25	<i>Imputed Financing</i>	212,434	
R-25	Imputed Financing Source (F)		212,434
R-26	<i>Taxes</i>	1,267	
R-26	Individual income tax and tax withholdings		985
R-26	Corporation income taxes		108
R-26	Unemployment taxes		28
R-26	Excise Taxes		67
R-26	Estate and gift taxes		79
R-27	<i>Penalties and fines on behalf of States (Deposit Fund)</i>	584	
R-27	Other taxes and receipts		584
R-28	<i>Spectrum Auction receipts</i>	2,100	
R-28	Miscellaneous earned revenue		2,100
R-29	<i>Accrual Adjustment</i>	68	
R-29	Individual income tax and tax withholdings		45
R-29	Other taxes and receipts		12
R-29	Miscellaneous earned revenue		11

Agency A
Statement of Changes in Net Position - FY200X

[illegible]

[illegible]